

Panaji, 10th August, 2020 (Sravana 19, 1942)

SERIES I No. 19

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### SUPPLEMENT

Goa Legislature Secretariat

LA/LEGN/2020/633

The following bill which was introduced in the Legislative Assembly of the State of Goa on 27th July, 2020 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

#### The Goa Agricultural Produce Marketing (Development and Regulation) (Amendment) Bill, 2020

(Bill No. 12 of 2020)

A

BILL

*further to amend the Goa Agricultural Produce Marketing (Development and Regulation) Act, 2007 (Goa Act 11 of 2007).*

Be it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Agricultural Produce Marketing (Development and Regulation) (Amendment) Act, 2020.

(2) It shall be deemed to have come into force with effect from 15th day of May, 2020.

2. *Amendment of section 1.*— In section 1 of the Goa Agricultural Produce Marketing (Development and Regulation) Act, 2007 (Goa Act 11 of 2007) (hereinafter referred to as the "principal Act"), in sub-section (1), for the expression "Goa Agricultural Produce Marketing (Development and Regulation) Act, 2007", the expression "Goa Agricultural Produce and Livestock Marketing (Promotion and Facilitation) Act, 2007" shall be substituted.

3. *Amendment of section 2.*— In section 2 of the principal Act,—

(i) clause (a) shall be re-numbered as clause (aa);

(ii) before clause (aa) as re-numbered the following clause shall be inserted, namely:—

"(a) "ad-hoc buyer" includes a buyer registered under section 60A of this Act;";

(iii) for clause (b), the following clause shall be substituted, namely:—

"(b) "agriculturist" means a person who ordinarily by his own labour or by the labour of any member of his family or by the labour of his tenants or servants

or hired labour or otherwise, is engaged in the production or growth of any notified agricultural produce, and includes a member of a co-operative society registered in the State of Goa which is dealing with agricultural produce and a person who has sold agricultural produce to the co-operative society, of the value not less than Rs. 5000/- in the preceding financial year or of such amount as may be determined by the State Marketing Officer from time to time in the preceding financial year; but does not include a trader, trading agent, broker, processor or commission agent;";

(iv) after clause (b), the following clause shall be inserted, namely:—

"(bb) "assaying lab" means a laboratory set up for testing of quality parameters as per the tradable parameters or grade-standards or any other parameters notified by the Marketing Board;";

(v) in clause (f) and in any other section, for the expression "Goa Agricultural Marketing Board", wherever it occurs, the expression "Goa Agricultural Produce and Livestock Marketing Board" shall be substituted;

(vi) after clause (f), the following clause shall be inserted, namely:—

"(fa) "cold storage", in relation to market yard, means cold storage declared as market sub-yard under sub-section (1) of section 5E of this Act;";

(vii) after clause (I), the following clause shall be inserted, namely:—

"(la) "direct marketing" in relation to agricultural produce, means direct wholesale purchase of agricultural produce from the farmers by the processors, exporters, bulk buyers, etc. outside the principal market yard, sub-market yard, private market yard and market sub-yard under section 5D of this Act;";

(viii) after clause (p), the following clauses shall be inserted, namely:—

"(pa) "electronic trading platform" means electronic platform set up either by Government or its agencies or a person licenced under section 60B for conducting trading in notified agricultural produce including livestock through electronic media or by any means of communication in which registration, buying and selling, billing, booking, contracting and negotiating are carried out online through computer network/internet or any other electronic device;

(pb) "Farmer-Consumer Market Yard" means market yard established under section 5D of this Act;

(pc) "Farmer-Producer Company (FPC)" means a company of farmer-producer members incorporated with the Registrar of Companies";

(ix) after clause (v) the following clause shall be inserted, namely:—

"(va) "livestock" means cows, buffaloes, bullocks, bulls, goats and sheep, and includes poultry, fish and such other animal and products thereof specified in the Schedule hereto;";

(x) after clause (zc), the following clause shall be inserted, namely:—

"(zca) "Market Yard of National Importance" means a market yard as notified under section 5B of this Act;";

(xi) after clause (ze), the following clauses shall be inserted, namely:—

"(zea) "Notified Agricultural Produce and Livestock" means agricultural produce and livestock, specified in the Schedule hereto;

"(zeb) "National Agriculture Market (NAM)" means an integrated market where buying and selling of notified agricultural produce including livestock and activities incidental thereto are

carried out in India possessing marketing utility across time and space;";

(xii) after clause (zf), the following clauses shall be inserted, namely:—

(zfa) "over trading", in relation to a trader, means the amount exceeding the value of the agricultural produce including livestock purchased at any point of time vis-à-vis to the amount of security deposited with or the bank guarantee he has furnished to the Marketing Board;

"(zfb) "own consumption purchases" means retail purchases made in small quantities for domestic consumption and not for resale or business purposes;

"(zfc) "person" includes individual, a co-operative society, Hindu Undivided family, a company or firm or an association or a body of individuals, whether incorporated or not;

"(zfd) "petty trader" in relation to agricultural produce, means a trader who has not obtained licence under this Act but carries on purchasing or selling of notified agricultural produce not exceeding such quantity as may be prescribed;";

(xiii) after clause (zq), the following clauses shall be inserted, namely:—

"(zqa) "Silo" means silo declared as market sub-yard under section 5E of this Act;

"(zqb) "Special Commodity Market Yard" means such market yard notified under section 5A of this Act;

"(zqc) "State" means the State of Goa;";

(xiv) after clause (zw), the following clauses shall be inserted, namely:—

"(zwa) "warehouse", in relation to market yard, means warehouse, declared

as market sub-yard under section 5E of this Act;

"(zwb) "Revolving Marketing Development Fund" means a separate non-lapsable fund maintained by State Marketing Officer under sub-section (2A) of section 44 of this Act;";

4. *Substitution of section 5.*— For section 5 of the principal Act, the following sections shall be substituted, namely:—

"5. *Principal market yard, sub-market yard, market sub-yard, private market yard, private market sub-yard, farmer-consumer market yard, private farmer-consumer market yard and electronic trading platform.*— (1) In this State there may be—

(a) principal market yard managed by the Marketing Board;

(b) sub-market yard managed by the Marketing Board;

(c) market sub-yard managed by the Marketing Board;

(d) private market yard managed by a person, holding a licence under section 5C;

(e) private market sub-yard managed by a person holding a licence under section 5F;

(f) farmer-consumer market yard managed by the Marketing Board;

(g) private farmer-consumer market yard managed by a person, holding a licence under section 5D; and

(h) electronic trading platform.

(2) The Government shall, as soon as possible after the issue of notification under sections 3 and 4, by a notification, declare any 'place' in the market area as principal market yard or sub-market yard or market sub-yard or farmer-consumer market yard, as the case may be, managed by a

Marketing Board, for the purpose of regulation of marketing of notified agricultural produce and livestock, expressly or impliedly in physical, electronic or other such mode, under this Act.

*Explanation:* In this sub-section (2), the expression 'place' shall include any structure, enclosure, open space locality, street, including warehouse, silos, pack house, cleaning, grading, packaging and processing unit vested in the Marketing Board of the delineated market area.

(3) The Government may, by notification, declare a 'place', licenced under section 51, to be private market yard, private market sub-yard, private farmer-consumer market yard, as the case may be, for marketing of notified agricultural produce and livestock, expressly or impliedly in physical, electronic or other such mode, under this Act.

*Explanation:* In this sub-section (3), the expression 'place' shall include any structure, enclosure, open space, locality, street, including warehouse, silos, pack house, cleaning, grading, packaging and processing unit vested in the person licenced for the purpose under this Act.

5A. *Establishment and notification of "Special Commodity Market Yard".*— (1) The Government may designate any existing market yard established under sub-section (2) of section 5 as "Special Commodity Market Yard" or establish and notify any market yard as "Special Commodity Market Yard" after consideration of such aspects as throughput of particular agricultural produce livestock and special infrastructure requirements therefor. It may be,—

(i) fruits, vegetables and flowers market, including onion market, apple market, orange market and other such market;

(ii) cotton market;

(iii) medicinal and aromatic plants market;

(iv) livestock market including camel market, fish market, poultry market and other such market; and

(v) any other markets.

(2) All provisions for and in relation to the Marketing Board made in the Act shall mutatis mutandis apply to the Marketing Board established for "Special Commodity Market Yard".

5B. *Establishment and notification of "Market Yard of National Importance (MNI)."*— The Government may designate and notify any existing market yard established under sub-section (2) of section 5 as "Market Yard of National Importance" or establish and notify any market as "Market Yard of National Importance" after consideration of such aspects as total throughput, value, upstream catchment area, down-stream number of consumers served and special infrastructure requirements thereof:

Provided that the market yard handling not less than such annual tonnage or such annual values, as may be prescribed, may be considered for conferring the status as the "Market Yard of National Importance":

Provided further that out of such annual tonnage or such annual value, 30 percent may arrive from not less than two other States.

5C. *Establishment of private market yard.*— (1) Subject to such reasonable conditions and such fee as may be prescribed, the State Marketing Officer or such officer as may be authorized by him may grant a licence to a person to establish a private market yard, for trading of notified agricultural produce and livestock.

(2) The private market yard licensee, or its management committee, by whatever name it is called, may register commission agents and other market functionaries to operate in the licenced private market yard.



(3) The private market yard licensee, or its management committee, may collect user charge on notified agricultural produce and livestock transacted in the private market yard, at the rate ad valorem not exceeding the rate as notified by the Government:

Provided that no user charge shall be collected from agriculturist seller.

(4) The private market yard licensee shall contribute such user charge collection and registration fee, to the Revolving Marketing Development Fund for this purpose at the rate in percentage at par with Marketing Board.

(5) The State Marketing Officer shall spend the money from such Fund under sub-section (4) in development of common marketing infrastructure, skill development, training, research and pledge financing and such other activities as will aid in creating an efficient marketing system in the State/Country.

(6) The private market yard licensee shall formulate a Standard Operating Procedure (SOP) for conduct of business and activities ancillary thereto in the licenced private market yard.

5D. *Establishment of farmer-consumer market yard (direct sale of agricultural produce by farmer to consumer in retail).—*

(1) Subject to such terms and conditions and fee, as may be prescribed, the State Marketing Officer or such officer as may be authorized by him, may grant licence to person to establish farmer-consumer market yard for marketing of specified agricultural produce in retail.

(2) Such farmer-consumer market yard may be established by a person by developing infrastructure, as may be prescribed, and at a place accessible to both farmers(s) and consumer(s):

Provided that the consumer shall not purchase more than such quantity of

agricultural produce at a time in market yard as prescribed.

(3) The farmer-consumer market yard licensee may collect the user charge on the sale of agricultural produce from the seller and amount so realized shall be retained by farmer-consumer market yard licensee:

Provided that the Government may in public interest from time to time, by notification, put ceiling on the rate of collection of user charge.

5E. *Declaring ware-house/silos/cold storage or other such structure or place as market sub-yard.*— (1) Save as otherwise provided in this Act, the Government may, by notification, declare warehouse/silos/cold storage or other such structure or place with infrastructure and facilities as prescribed, to function as market sub-yard.

*Explanation:* The expression 'place' under this sub-section shall include any structure, enclosure, open space, locality, street, including pack house, cleaning, grading and processing unit, etc.

(2) The owner of such warehouse/cold storage, or other such structure or 'place', as the case may be, desirous of declaration of such place as market sub-yard under sub-section (1), shall apply to the State Marketing Officer or such officer as may be authorized by him, in such form and in such manner and along with such fee; and for such period but not less than three years, as prescribed.

(3) The licensee of such warehouse/silos/cold storage or other such structure or place, may collect user charge on notified agricultural produce transacted at the declared market sub-yard under sub-section (1), at the rate ad valorem not exceeding the rate as notified by the Government:

Provided that no user charge shall be collected from agriculturist seller.

(4) A declared market sub-yard licensee shall contribute such user charge to the Revolving Marketing Development Fund at the rate in percentage at par with Marketing Board. The fund shall be utilized for the purposes as specified in sub-section (5) of section 5C of this Act.

5F. *Direct marketing (wholesale direct purchase from farmers outside the market yard, sub-market yard, private market yard).*— (1) Collection/aggregation centers in the proximity of the production areas may be set up by a person with infrastructure, as may be prescribed, with linkages to retail chain, or processing/export unit/premises, or any other such unit/premises, as may be prescribed, in accordance with the provisions of this Act and rules made thereunder for marketing of notified agricultural produce.

(2) Notwithstanding anything contained under sub-section (1), direct wholesale purchase can also be carried out outside the principal market yard, sub-market yard, market sub-yard, private market yard at such place without establishment of any permanent collection/aggregation centre, as prescribed.

(3) Direct marketing licensee shall have to maintain records and all accounts relating to daily trade transactions and shall submit such monthly report, as prescribed, to the Licensing Authority.

(4) The Licensing Authority can seek any type of additional information from the direct marketing licensee and can also inspect and issue direction relating to functioning of such wholesale purchases and the activities incidental thereto.

(5) The direct marketing licensee shall be liable to pay to one-fourth of the applicable market fee on wholesale purchases made. Such licensee shall deposit the due amount towards "Revolving Marketing Development Fund" for the month by 7th day of the next month. The Fund shall be utilized for the

purposes as specified in sub-section (5) of section 5C of this Act.

5. *Amendment of section 12.*— In section 12 of the principal Act, in sub-section (1),—

(i) for the word "eighteen", the word "nineteen" shall be substituted;

(ii) for clause (d), the following clause shall be substituted, namely:—

"(d)(i) Registrar of Co-operative Societies or his nominee;

(ii) Director of Agriculture or his nominee; and

(iii) Director of Animal Husbandry or his nominee."

6. *Substitution of section 34.*— For section 34 of the principal Act, the following section shall be substituted, namely:—

"34. *Levy of user charge by Marketing Board.*— (1) Notwithstanding anything contained in this Act, the Marketing Board may allow trade even in those items of the agricultural produce including livestock which is not notified for regulation under this Act or are not specified in the Schedule hereto.

(2) The Marketing Board shall collect user charge as specified in bye-laws for allowing trade as provided under sub-section (1) at the rate not exceeding two percent ad valorem incase of non-perishable transacted agricultural produce and not exceeding one percent ad valorem incase of perishable agricultural produce and livestock.

(3) Save as otherwise provided in this Act, there shall neither be regulation nor levy of applicable user charge on sale transactions of fruits and vegetables taking place outside the principal market yard, sub-market yard(s) and market sub-yard(s)."

7. *Amendment of section 41.*— In section 41 of the principal Act, for the word "market fee", wherever they occur, the expression

"market fees/user charge" shall be substituted.

8. *Amendment of section 44.*— In section 44 of the principal Act, after sub-section (2), the following sub-sections shall be inserted, namely:—

"(2A) The State Marketing Officer shall maintain a Revolving Marketing Development Fund to account the receipts realized as contribution from licensees of private market yard, private market sub-yard, e-trading platform, direct marketing and from such other contribution.

(2B) The Marketing Board shall contribute five percent of its income derived from license fees and market fees to the Revolving Marketing Development Fund."

9. *Insertion of new section 44A.*— After section 44 of the principal Act, the following section shall be inserted, namely:—

44A. *Accounts and Audit of Marketing Board.*— (1) The accounts of the Marketing Board shall be subject to internal audit for which the Marketing Board may make such an arrangement as it deem fit.

(2) Within 45 days of the close of the financial year the annual accounts and balance sheet of the Marketing Board shall be prepared by the Secretary and all money accruing to or received by the Marketing Board from whatever source and all amounts disbursed or paid shall be entered in the accounts.

(3) At the time of audit the Secretary shall cause to be produced all accounts, registers, documents and other relevant papers which may be called for by the audit officer for the purposes of the audit. Any explanation called for by such officer for the removal of any discrepancy shall be immediately furnished to him.

(4) The accounts of the Marketing Board shall be audited within six months of the close of the financial year to which such accounts relate.

Provided that the State Marketing Officer may upon request from the Marketing Board and for justifiable reasons, grant extension of time for a period not exceeding six months.

(5) The State Marketing Officer shall appoint an auditor from the panel of Auditors and Chartered Accountants constituted by the Registrar of Co-operative Societies, Government of Goa, from time to time.

(6) The Marketing Board dealing with the funds from the Government or any other external individual or institutions may be subject to a re-audit initiated by the State Marketing Officer at the request of creditor, on such specific terms of reference as agreed to by the State Marketing Officer. The cost and expenses of the re-audit shall be borne by such creditor.

(7) The accounts when audited shall be printed. The copies of accounts and audit report with comments thereon shall be placed before the Marketing Board.

10. *Amendment of section 45.*— In section 45 of the principal Act, in sub-section (1),—

(i) clause (xx) shall be re-numbered as clause (xxi);

(ii) before clause (xxi) so re-numbered, the following clause shall be inserted, namely:—

"(xx) to make arrangement for creating the facilities for livestock trade by providing required Infrastructure;"

11. *Substitution of Chapter VIII.*— For Chapter VIII of the principal Act, the following chapter shall be substituted namely:—

"Chapter VIII"

Regulation of Trading

*47. Sale-transactions of notified Agricultural Produce and Livestock.*— (1) All notified agricultural produce including livestock shall ordinarily be sold in the principal market yards, sub-market yards and market sub-yards licenced under this Act or not, private market yard or at the electronic trading platforms:

Provided that the notified agricultural produce including livestock may be sold at other places also to a licence holder especially permitted in this behalf under this Act.

(2) In relation to agricultural produce, nothing in sub-section (1) shall apply to,—

(i) sale made by the producer himself to any person for his domestic consumption in quantity upto one quintal;

(ii) agricultural produce brought for sale by head load;

(iii) purchase and sale of agricultural produce made by petty trader;

(iv) purchase of agricultural produce by an authorized fair price shop dealer from the Food Corporation of India, State Commodities Trading Corporation or any other agency or institution authorized by the Government of India or State Government or Union Territory Administration for distribution of essential commodities through the public distribution system; and

(v) transfer of agricultural produce to a co-operative society for the purpose of securing an advance therefrom.

(vi) notified agriculture produce brought by the licenced/registered trader from a place outside the Market Yard or within the Market area in the course of commercial transactions:

Provided that it shall not be necessary to bring agricultural produce covered under contract farming to the market yard/ sub market yard/private yard and it may be directly sold to contract farming sponsors from farmers fields.

(3) In relation to livestock, nothing in sub-section (1) shall apply to the business of purchasing or selling of livestock not exceeding such value, as prescribed.

(4) The price of the notified agricultural produce including livestock, brought for sale into the principal market yards, sub-market yards, private market yards, market sub-yards, shall be settled by tender bid or open auction including e-auction or any other transparent system and no deduction shall be made from the agreed price on any account whatsoever from the seller.

(5) Weighment or measurement or counting of all the notified agricultural produce including livestock so purchased shall be done by such person and such system as is provided in the bye-laws or at any other place specified for the purpose by the Marketing Board.

*48. Terms and procedure of buying and selling.*— (1) Except in the commercial transactions between two traders, any other person who buys notified agricultural produce including livestock in the principal market yards, sub-market yards and market sub-yards, shall execute an agreement in triplicate in such form, as prescribed, in favour of the seller. One copy of the agreement shall be kept by the buyer, one copy shall be supplied to the seller and the remaining copy shall be kept in the record of Marketing Board.

(2) (a) The price of the notified agricultural produce including livestock transacted in the principal market yards, sub-market yards, private market yards, market sub-yards or at e-platforms shall be paid on the same day to the seller or in the maximum next day if procedurally so required. Payment on notified agricultural produce shall also be made to



agriculturist-seller, if sold to the direct marketing licensee, on the same day there itself.

(b) In case purchaser does not make payment as specified under clause (a), he shall be liable to make additional payment at the rate of one percent per day of the total price of the agricultural produce, including live stock, payable to the seller within five days.

(c) In case purchaser does not make payment to the seller as specified under clause (b) above within 5 days from the day of such purchase, his license shall be deemed to have been cancelled on the sixth day and he shall not be granted any licence or permitted to operate under this Act for a period of one year from the date of such cancellation.

(3) No wholesale transactions of notified agricultural produce shall be entered directly by licensed/registered trader with producer of such agricultural produce in the market yard/sub-market yard/private yard or at such other place except in accordance with the provisions contained in the bye-laws:

Provided that agricultural produce, produced under contract farming may be directly bought by contract farming sponsor anywhere.

(4) Commission agent shall recover his commission from his principal trader at the rate not exceeding two percent ad valorem on transacted non-perishable agricultural produce; while in case of perishable agricultural produce, it shall not exceed four percent ad valorem on transacted produce, including all expenses as may be incurred by him in storage of the produce and other services rendered by him:

Provided that no commission shall be collected from farmer-seller.

(5) Every commission agent shall be liable to keep the goods of his principal in safe

custody without any charge other than commission payable to him.

49. *Levy of market fee (single point levy of market fee).*— (1) The Marketing Board shall levy and collect market fee from buyer in respect of notified agricultural produce including livestock bought by such buyer in the principal market yard or sub-market yard(s) or market sub-yard(s) either brought from outside the State or from within the State, at such rate as may be notified by the Government but not exceeding two percent ad valorem on transacted produce in case of non-perishable agricultural produce and not exceeding one percent ad valorem in case of perishable agricultural produce and livestock:

Provided that the notified agricultural produce imported/purchased/bought from any person other than agriculturist into the market area shall not be liable for payment of Market fee with effect from 15-06-2020.

Provided that market fees specified under this section shall not be levied for the second time, in whatever name it is called, i.e. cess, user charge, service charge, etc., in any principal market yard, sub-market yard, market sub-yard, private market yard, electronic trading platform within the state provided that market fee at applicable rate has already been paid on that notified agricultural produce in any principal market yard, sub-market yard, market sub-yard, private market yard, electronic trading platform within the State and the evidence to this effect has been furnished, by the concerned person that market fee has already been paid as aforesaid in the State:

Provided further that in case of commercial transactions between traders, the market fee shall be collected and paid by the seller:

Provided also that in case of buyer is not licensee and seller is farmer, the liability of payment of market fee shall be of commission agent who will collect the market fee from buyer and deposit to the Marketing Board.

(2) The Marketing Board may levy and collect entrance fee on vehicles which may enter into market yard at such rate as may be specified in bye-laws:

Provided that no such fee shall be levied and collected from agriculturist-sellers.

50. *Grant/Renewal of licence to market functionaries other than trader.*— (1) Subject to the provisions of this Act and rules made in this behalf, every person who, in respect of notified agricultural produce including livestock, desires to operate in the principal market yard or sub-market yard or market sub-yard as commission agent, weighman, measurer, hammal (loader-unloader) or such other market functionary, except trader, shall apply to the Marketing Board for grant or renewal of licence in such form, with such fee and in such manner as prescribed.

(2) The Marketing Board or its Chairperson if so authorized by the Marketing Board, may, on an application made under sub-section (1) and after making such inquiries as it deemed fit, grant or renew the licence, or may refuse to grant or renew any such licence on the basis of one or more of the following reasons:—

(i) the applicant is minor or not bonafide;

(ii) the applicant has been declared defaulter under this Act or under the rules or Bye-laws framed thereunder;

(iii) the applicant has been found guilty under this Act;

(iv) any dues relating to Marketing Board and/or Government are outstanding against the applicant;

(v) any other reason(s) as may be prescribed.

(3) The application received under sub-section (1) shall be disposed of within a period of twenty working days from the date of receipt of application complete in all respects.

(4) The Marketing Board may grant the licence or reject the same after recording the reason in writing therefor.

(5) On expiry of a period specified in sub-section (3), if the application has not been disposed off, the licence shall be deemed to have been granted or renewed, as the case may be.

(6) The Marketing Board or its Chairperson if so authorized may, by order and for reasons to be recorded in writing suspend or cancel the licence, granted under this section:

Provided that no order for suspension or cancellation of licence shall be passed without giving a reasonable opportunity of being heard to the licensee.

51. *Grant/Renewal of licence for private market yard, farmer-consumer market yard and market sub-yard.*— (1) Any person who, desires to establish private market yard, farmer-consumer market yard, market sub-yard, shall apply to the State Marketing Officer or such officer as may be authorized by him for grant of licence or renewal thereof in such form, in such manner and with such fee and securities/bank guarantee as prescribed.

(2) An application received under sub-section (1) may be rejected for the reasons to be recorded in writing by the State Marketing Officer or such officer as may be authorized by him.

(3) The application received under this section shall be liable to be rejected,—

(i) in case the applicant is a minor or not bonafide;

(ii) in case the applicant has been declared defaulter under this Act or under the rules or Bye-laws framed thereunder;

(iii) in case any dues relating to Marketing Board and/or Government are outstanding against the applicant;

(iv) in case the concerned authority is satisfied that the applicant does not possess the infrastructure credentials, experience

or adequate capital for investment or any other requirements as may be prescribed for establishment of a private market yard or farmer-consumer market yard or market sub yard;

(v) for any other reason as prescribed.

(4) The licence granted or renewed under this section shall be subject to such terms and conditions as prescribed and the licensee shall be bound to follow the terms and conditions of the licence. The licensee shall also follow the provisions of this Act and rules made thereunder.

*52. Suspension or Cancellation of licence granted/renewed under section 51.—* (1) Subject to the provisions of section 51, the Licensing Authority, may by order, and for the reasons in writing to be communicated to the licensee, suspend or cancel the licence, if,—

(a) the licence has been obtained through willful misrepresentation or fraud;

(b) the licensee or his representative or anyone acting on his behalf with his expressed or implied permission, commits a breach of any of the rules, regulations and terms or conditions of licence;

(c) licensee himself or in collusion with other licensee commits any act or abstains from carrying on his normal business in the market area with the intention of willfully obstructing, suspending or stopping the marketing of notified agricultural produce;

(d) licensee becomes insolvent;

(e) licensee incurs any disqualification as prescribed; or

(f) licensee is convicted of any offence under this Act.

(2) No licence shall be suspended or cancelled under this section without giving a reasonable opportunity of being heard to the licensee.

*53. Grant/Renewal of unified single trading licence.—* (1) There shall be a single licence applicable to the whole of the State, for the trader to be granted/renewed by the State Marketing Officer or such officer as may be authorized by him in such manner and in such form, as prescribed, to operate as trader in any principal market yard, sub-market yard, market sub-yard, private market yard and private market sub-yard, e-trading platform or any other space identified for the purpose, in the State. The existing trader licences granted by the Marketing Board before commencement of the Goa Agricultural Produce Marketing (Development and Regulation) (Amendment) Act, 2020 shall be deemed to be State wide single trader licences granted by the State Marketing Officer.

*Explanation:* Private market licensee or other such licensee or its management committee may, register the unified single trading licensee, to allow to operate in such market yards.

(2) Any person desirous of obtaining or renewing a licence under sub-section (1) as trader, shall apply to the State Marketing Officer or such officer as may be authorized by him in such form and with such fee, as prescribed.

(3) Subject to provisions of this Act and the rules made thereunder, the State Marketing Officer or such officer as may be authorized by him, on application made under sub-section (2), after making such inquiries as deemed fit, may grant or renew the licence in such form and for such period, as prescribed:

Provided that notwithstanding anything contained in this Act and the rules, made thereunder, there shall be no consideration of domicile, compulsory requirement of purchase/collection center and minimal quantity for grant/renew of such licence:

Provided further that such licence granted or renewed shall entail to the licensee to



carry out trade of any form i.e. primary or secondary or whatsoever, without any discrimination.

(4) The licence issued by the State Marketing Officer or such officer as may be authorized by him under this section shall bear Unicode, as prescribed.

54. *Suspension or Cancellation of unified single trading licence granted/renewed under section 53.*— (1) The State Marketing Officer or the Officer authorized by him may, after such inquiry as he deems fit to make and after giving, the licensee a reasonable opportunity of being heard, suspend or cancel a licence issued under section 53 on any of the following grounds, namely:—

(a) the licence has been obtained through willful misrepresentation or fraud;

(b) the licensee himself or in collusion with other licensee commits any act or abstains from carrying on his normal business in the market with the intention to willfully obstruct, suspend or stop the marketing of notified agricultural produce in any type of market and in consequence whereof, the marketing of notified agricultural produce has been obstructed, suspended or stopped;

(c) the licensee is found to have contravened any of the provisions of this Act or the rules or bye-laws made thereunder;

(d) the licensee is convicted of an offence punishable under this Act or rules or regulations made thereunder;

(e) the licensee becomes insolvent; or

(f) the licensee incurs any disqualification as prescribed.

(2) The licensee shall forthwith produce the suspended/cancelled licence in the office of the State Marketing Officer for being endorsed in such manner as prescribed and shall not be entitled to claim on

account of such suspension/cancellation any compensation and/or refund of the whole or any part of the licence fee.

55. *Recognition of unified single trading license granted/renewed under section 53 for inter-state trade.*— (1) Notwithstanding anything contained in this Act, the Government may allow holder of unified single trading licence bearing Unicode issued by any other State or Union Territory to undertake trade transactions within its geographical jurisdiction on e-platform or any other format that may be in operation, as trader.

(2) Such licensee shall be liable to pay the market fee and other marketing charges at the rate applicable, where trade transactions has taken place, in the manner as prescribed.

(3) In case of contravention of any of the provisions of this Act or Rules or bye-laws framed thereunder or instructions or orders, the State Marketing Officer shall, after giving an opportunity of being heard, blacklist such licensee for trading purpose within their respective jurisdiction, for a certain period or forever based on the gravity of contravention of provisions of this Act or Rules or bye-laws framed thereunder or instructions or orders issued.

*Explanation:* The expression 'blacklisting' of licensee for a certain period means temporary suspension of licence for certain period and blacklisting the licensee forever means permanent cancellation of licence.

(4) The State Marketing Officer of the respective jurisdiction, wherein the contravention occurs, may simultaneously submit a proposal detailing the type and nature of contravention with evidence, to the concerned licence issuing State or Union Territory, as the case may be, for taking further appropriate action against the contravener.

56. *Grant/Renewal of licence for direct marketing.*— (1) Any person including a Farmers' Co-operative, Farmers' Producer



Organization (FPO) and Processor/Exporter, desires to purchase agricultural produce directly from farmers outside the principal market yard, sub-market yard, market sub-yard, private market yard, shall apply to the State Marketing Officer or such officer as may be authorized by him for grant or renewal of licence, as the case may be, in such form and in such manner, as prescribed.

(2) An application for direct marketing shall accompany such fee and security/bank guarantee, as prescribed.

(3) The application received under sub-section (1) may be rejected by an order and for reasons to be recorded in writing after giving the applicant an opportunity of being heard.

(4) A direct marketing licence granted or renewed under this section shall be subject to such terms and conditions, as prescribed and the licensee shall be bound to follow the terms and conditions of the licence. The licensee shall also follow the provisions of this Act and rules made thereunder.

57. *Suspension or Cancellation of direct marketing licence.*— The provisions contained in section 52 shall mutatis mutandis apply for suspension/cancellation of licence granted or renewed under section 56.

58. *Dispute settlement.*— Any dispute arising between or among licensees of private market yard, farmer-consumer market yard, market sub-yard and direct marketing or between or licensee and Marketing Board shall be resolved by the State Marketing Officer, in a summary manner, within thirty days, after giving the parties a reasonable opportunity of being heard.

59. *Appeal.*— (1) Any person aggrieved by the order of the State Marketing Officer, may prefer an appeal to the Government or such Officer authorized by it, in such form and in such manner as prescribed, within thirty days from the date of receipt of such order. The appeal shall be disposed off within thirty days after giving the parties a reasonable opportunity of being heard.

(2) The Appellate Authority, if it consider it necessary so to do, grant a stay on the order appealed against for such period as it may deem fit.

(3) The order passed in the appeal by the Appellate Authority under this section shall be final and binding on all parties. Such order issued by the Appellate Authority shall have the force of the decree of a Civil Court and shall be enforceable as such.

60. *Bar of jurisdiction on Civil Courts.*— (1) No Civil Court shall have jurisdiction to settle, decide or deal with any question or to determine any matter which is by or under this Act required to be settled, decided or dealt with by an authority under this Act.

(2) No Court shall take cognizance of an offence under this Act, except upon a complaint by the Marketing Board or State Marketing Officer.

60A. *Registration of wholesale ad-hoc buyer.*— (1) Any person desirous of wholesale ad-hoc buying either from the market-yard or from outside the market-yard, on day to day basis for his own consumption even without valid licence granted under this Act, may register with the concerned Marketing Board, in such form and in such manner, as prescribed.

(2) Buyer referred in sub-section (1) shall specify the place and day of purchase while making the registration or before purchase.

(3) In case purchase is undertaken in the market yard, such buyer shall be liable to pay market fee at the applicable rate to the Marketing Board and on purchase undertaken outside the market yard, the buyer shall pay one-half of the applicable market fee to the Marketing Board:

Provided that such wholesale ad-hoc purchases cannot be made more than three times in a month across the State.

12. *Insertion of new chapter VIIIA.*— After chapter VIII of the principal Act, the

following chapter shall be inserted, namely:—

"Chapter VIIIA"

E-Trading

60B. *Establishment/Promotion of Electronic Trading Platform.*— (1) No person shall establish and run any electronic trading platform for trading in notified agricultural produce including livestock without obtaining a licence under this section.

(2) Save as provided in sub-section (1), the Government or its agencies may, however, establish and run e-trading platform for trading in notified agricultural produce including livestock.

60C. *Grant/Renewal of licence to establish electronic trading platform.*— (1) Any person desirous of establishing an e-trading platform under sub-section (1) of section 60B shall apply to the State Marketing Officer or such officer as may be authorized by him in such form and in such manner along with such fee and security/bank guarantee and by fulfilling such conditions, as prescribed.

(2) The application received for grant or renewal of licence may be rejected for reasons to be recorded in writing by the State Marketing Officer or such officer as may be authorized by him:

Provided that the provisions contained in sub-section (3) of section 51 shall mutatis mutandis apply for deciding the application received under this section.

(3) The e-trading platform managed and operated by a person or Government or its agencies, as the case may be, shall provide all infrastructures and services connected to e-trading, as prescribed.

(4) The licensee or its management committee, may collect user charge on sale transactions of notified agricultural produce including livestock on e-trading platform:

Provided that no user charge shall be collected from agriculturist seller:

Provided further that Government in public interest may from time to time, by notification,

put ceiling on the rate of collection of user charge.

(5) The e-trading platform licensee shall contribute such user charge collection to the Revolving Marketing Development Fund at the rate specified in sub-section (2) of section 34. Such fund shall be utilized for the purposes specified in sub-section (5) of section 5C of this Act.

60D. *Integration of warehouses/silos/cold storages or other such structure or space, declared as market sub-yard, to e-platform.*— A person who is issued licence under section 51, desirous to link to e-platform of Government of India, may apply, through Government or its agencies, to the Government of India in such form and in such manner, as prescribed.

60E. *Integration of private market.*— A licensee of private market yard, desirous of integrating with e-trading portal, may apply through Government or its agencies to the Government of India in such manner, as prescribed.

60F. *Interoperability of e-trading platform.*— In order to evolve a unified National Agricultural Market and integrate various e-platforms, the applications in the e-platform(s) should be interoperable as per specifications and standards laid down by the State Marketing Officer or such officer as may be authorized by him.

60G. *Payment to the sellers and maintenance of accounts.*— (1) Notwithstanding anything contained in this Act, payment of notified agricultural produce including livestock traded on electronic platform shall be made same day of the sale transactions to the seller or in the maximum next day, if procedurally so required. In procedural exigencies on electronic trading, the payment to the seller may be made in such manner as prescribed in rules or bye-laws, made under this Act.

(2) The licensee or State Marketing Officer or such officer as may be authorized by him, as the case may be, shall maintain accounts

of all the transactions taken place on electronic platform and submit such periodical reports and returns to the Secretary of the Marketing Board or the authorized Officer, at such time and in such forms, as may be specified by the Government, from time to time.

60H. *Suspension or Cancellation of licence of electronic trading platform.*— The State Marketing Officer may, by order and for the reasons to be recorded in writing, suspend or cancel the licence granted under section 60C:

Provided that no order for suspension or cancellation of licence shall be passed without giving a reasonable opportunity of being heard to the licensee.

60I. *Dispute settlement.*— Any dispute arising,—

(i) between or among the licensees specified in section 60C; or

(ii) between the said licensee and Marketing Board, shall be resolved by the Officer authorized by the Government, in summary manner within thirty days, after giving the parties reasonable opportunity of being heard.

60J. *Dispute settlement with regard to intra-State trade transactions.*— In case of any dispute with regard to intra-State trade transactions on e-platform, the redressal thereof shall be done at the level of management committee of the licensee or the Marketing Board, as the case may be, through an administrative process, or through the process of conciliation and arbitration, within seven working days; while in case of perishables it shall be within three working days. The management committee or Marketing Board, as the case may be, shall dispose of the matter by issuing a reasoned order.

60K. *Dispute settlement with regard to Inter-State trade transactions.*— In case of any dispute arising out of inter-State trade transactions on e-platform or any other such

platform, the Government can subscribe to become part of such Authority, which may be constituted by the Government of India or State Government/Union Territory Administration under any law for the time being in force.

13. *Substitution of section 68.*— For section 68 of the principal Act, the following section shall be substituted, namely:—

“68. *Powers and functions of the State Marketing Officer.*— (1) Subject to the provisions of this Act, the State Marketing Officer may exercise such powers and perform such functions other than those specified for the Secretary under this Act, which would enable proper execution of the provisions of this Act. The Government may delegate any or all the regulatory powers vested in it under this Act and rules to the State Marketing Officer.

(2) In particular and without prejudice to the generality of the provisions of subsection (1), the functions of the State Marketing Officer may include,—

(i) blacklisting the operation of inter-State trading licence within the State jurisdiction issued by another State;

(ii) supervision on the Marketing Board for effective execution of provisions of this Act and rules made thereunder relating to transactions of agricultural produce including livestock taking place in the principal market yards, sub-market yards and market sub-yards;

(iii) enforcement of regulation in the delineated market areas;

(iv) launch of prosecution for contravening the provision of this Act and rules made thereunder;

(v) suggest amendments to this Act and rules for effective execution of the objectives of this Act;



(vi) approve the bye-laws framed by the Marketing Board under this Act;

(vii) grant approval of the budget of the Marketing Board;

(viii) accord sanction to the creation of post of officers and staff of the Marketing Board;

(ix) take steps for timely and proper conduct of the elections of the Marketing Board and activities connected thereto;

(x) accept resignation of the Chairperson of the Marketing Board;

(xi) act as appellate authority for any person aggrieved by an order of the Marketing Board."

14. *Amendment of section 81.*— In section 81 of the principal Act, in sub-section (2), for clause (xv), the following clauses shall be substituted, namely:—

"(xv) procedure for grant, renewal, suspension and cancellation of unified single trading licence;

(xvi) procedure for allowing unified single trading licence for inter-state trade and its blacklisting;

(xvii) procedure for grant and renewal of licences to set up private market yard, farmer-consumer market yard, market sub-yard, electronic trading platform, direct marketing and suspension and cancellation of licencees;

(xviii) procedure and condition for registration of wholesale ad-hoc buyers;

(xix) procedure and terms and conditions for declaring warehouse, silos, cold storage or other such structure or space as market sub-yard;

(xx) manner of dispute settlement between the licensees and between the licensees and Marketing Board, etc.;

(xxi) procedure for setting up of assaying labs including in private sector and

promotion of quality certification system. Constitution of committee with technical members of linked and line Department of Government and Government of India to promote quality certification system;

(xxii) provide necessary infrastructure and logistic support for e-trading platform;

(xxiii) the manner in which auctions of agricultural produce including e-auction shall be conducted and bids made and accepted;

(xxiv) annual tonnage or annual values and procedure for issuing licence for market yard of National Importance;

(xxv) conditions and fees for establishment of private market yard;

(xxvi) infrastructure to be built up and developed at a place and the manner for establishing farmers-consumer market yard (direct sale of Agricultural Produce by farmers to consumer in retail);

(xxvii) period, fees, place, manner, infrastructure and forms for declaring warehouse, silos, cold storage or other structure or place as market sub-yard;

(xxviii) norms and procedure for infrastructure for backward and forward linkage to retail, processing and export chain, place of direct marketing and the manner in which the records are to be maintained in respect of direct marketing;

(xxix) manner and procedure for establishing e-Trading platform for trading notified agricultural produce and livestock and infrastructure, conditions, fees, securities and forms required for issuing licence to e-trading platform.

(xxx) linking market sub-yard and private market yard to e-platform of Government of India;

(xxxi) specification for procedure and conditions of payment in relation to the transactions undertaken on e-trading platform;



(xxxii) agreement listing out the terms and conditions of buying and selling of notified agricultural produce and livestock between two or more traders in the principal market yard, sub-market yard and market sub yard;

(xxxiii) any other matter which has to be, or may be prescribed.

15. *Repeal and Saving.*— (1) The Goa Agricultural Produce Marketing (Development and Regulation) (Amendment) Ordinance, 2020 (Ordinance No. 2 of 2020) and the Goa Agricultural Produce and Livestock Marketing (Promotion and Facilitation) (Second Amendment) Ordinance, 2020 (Ordinance No. 4 of 2020) are hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinances, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

#### Statement of Objects and Reasons

The Goa Agricultural Produce Marketing (Development and Regulation) Act, 2007 (Goa Act 11 of 2007) (hereinafter referred to as the "said Act") was enacted and brought in to force on 01st August, 2007 with a view to regulate the Agricultural Produce marketing activities in the State of Goa through the Goa Agricultural Marketing Board. Despite various enabling provisions in the above referred to Act, the agricultural produce marketing activities in the State have not received the desired boost particularly in the context of agricultural production in the State. The absence of access to competitive marketing, transparency in trade transactions and optimal price structure could be considered as the major factors that has lead to the hesitation of farmers to undertake the farming activities on a broader commercial scale.

Furthermore, due to structural changes in the economic and social scenario, the

outlook of the citizens of the State have been shifted from the age old Agriculture Sector to the secondary, tertiary and service sector which has been at a developing stage in the State right from the date of economic liberalization of the country in 1991.

Now, the Government of India has drafted a Model Act which provides all possible support necessary to the Agriculture Community particularly for providing the fair market channel through the digital resources, transparency and also extended the quantitative and qualitative scope of marketing across the country so that even the marginal farmers at the grass root level can avail the facilities of competitive market and ultimately benefit from the fair and remunerative price to their products with minimum cost which would enable them to increase their income level in particular, maximize investment and use of informal sector in general thereby scaling up the GDP of the nation.

Therefore, it becomes necessary to make a comprehensive review of the relevant provisions in the said Act, 2007, considering the present necessities in the marketing of agriculture produce and livestock. It also needs to be assessed and determined as to what arrangements could be done in order that the Agricultural marketing activities in the State could be linked with the important markets across the country to achieve an easy and convenient mobility of the Goan products where it can fetch a better price to the ultimate farmers concerned.

As such the Goa Agricultural Produce Marketing (Development and Regulation) (Amendment) Ordinance, 2020 (Ordinance No. 2 of 2020 was promulgated on 15-05-2020 and the Goa Agricultural Produce and Livestock Marketing (Promotion and Facilitation) (Second Amendment) Ordinance, 2020 (Ordinance No. 4 of 2020 was promulgated on 15-06-2020 so as to amend the Goa Agricultural Produce Marketing (Development and Regulation) Act, 2007 (Goa Act 11 of 2007).

The bill seeks to amend section 1 of the said Act to expand the scope of marketing and include livestock in the marketing activity. So also to sensitize and incentivize the agriculturist with confidence by offering them required assistance for promoting and facilitating the transactions of their products.

The bill seeks to amend section 5 of the said Act in order to list out the units of market activities under various types and nature which includes: (i) Principal Market Yards (ii) Sub Market Yards (iii) Market Sub Yards (iv) Private Market Yards (v) Private Market Sub Yards (vi) Farmer Consumer Market Yards (vii) Private farmer Consumer Market Yards (viii) Electronic Trading Platform to be managed either by marketing Board of private entities.

The bill seeks to insert section 5A in the said Act so as to facilitate the establishment of "Special Commodity Market Yard" with a view and vision to explore the possibility for promotion of special products/commodities of Goan origin like "Cashew Feni", "Organic Cashew Kernels", "Kholi-Chilies", "Sweet Potatoes" (Kate kandga of Canacona taluka) and other items which may have taste and quality and may have recognition world over under geographical identification cadre and or patent right.

The bill seeks to insert section 5B in the said Act so that the network of marketing of Goan products in other states of the country and vice versa could be extended for fetching the remunerative and competitive price by utilizing the quick facility for mobilizing the product from one state to other through E-NAM (Electronic National Market).

The bill seeks to insert section 5C in the said Act in order to propagate and allow the private market yards in the State to avoid monopoly and establish competitive market structures so that ultimate farmer producers will be able to get the fair market value to their products.

The bill seeks to insert section 5D in the said Act with a view to offer the avenues to the farmers to connect with the retail

consumer and derive direct benefit of price advantage to him thereby eliminating the middle-man so that entire retail price from the consumer can be availed by farmers producers without reducing the real-value of the product by way of commission and or profit of middle man. It will also facilitate the end consumer where he may get the product of good quality at reasonable price.

The bill seeks to insert section 5E in the said Act to facilitate the concept of warehousing, silos, cold storage for protecting the perishable and other goods for a relatively longer period so that the farmers can sell those goods at appropriate time when the prices are reasonable. This facility will protect the farmers from distress-sale situation where the agriculture trade transactions are always governed by market fundamentals.

The bill seeks to insert section 5F in the said Act for direct purchase from farmers outside the market yard or sub market yard. This concept has been emphasized only to support the farmers to get competitive prices and avoid the various procedural activities involved in marketing the agricultural produce.

The bill seeks to amend section 12 of the said Act as it is felt that in consonance with ramification and intent of the marketing activities by inclusion of Livestock's the concerned professional expert member on the management of the Board needs to be accommodated from the line department of the Government. Therefore a nominated member from Animal Husbandry and Veterinary Services was proposed to be on the Board of Directors.

The bill seeks to substitute section 34 so as to insert the concept of "Levy of User Charges" with an objective that Marketing Board may have power to collect user charges from the transactions of commodities which are not notified under the said Act.

The bill seeks to amend section 44 of the said Act in order to have a broad and clear perspective to collect and utilize the amount

generated from Licence fees and contribution from private market yards, e-trading platforms, direct marketing etc. by creating "Revolving Marketing Development Fund" maintained by the State Marketing officer.

The bill seeks to insert new section 44A in the said Act in relation to Accounts and Internal Audit of the Marketing Board so that effective monitoring system, internal check and internal control could be exercised by adequate mechanism and effective inbuilt system.

The bill seeks to amend section 45 of the said Act so as to make an arrangement for creating the facilities for Livestock trade by constructing the shed in the land to be acquired by the Board.

The bill seeks to substitute Chapter VIII of the said Act, namely by chapter VIII "Regulation of Trading" as it is felt necessarily because of the Electronic Trading System proposed to be adopted under Electronic National Agriculture Marketing (E-NAM) and also in the context and connection to Market Yard of National Importance (MNI) and Special Commodity Market. This is a latest concept the nation is proposing to adopt in agriculture marketing by replacing the conventional marketing activities. The major objectives sought to be achieved is to connect all the Principal market yards and their subsidiaries in the country through E-NAM where almost all the information relating to market activities ranging from production centers of products, its qualities, prices, future anticipation, competitiveness and benefits accrual to the grassroot producer could be made available through specified portals.

The bill seeks to insert New Chapter "VIII" A "E-Trading" for specific purpose of promoting the electronic mechanism for trading activities and to avail of the facilities of electronic and computer system for the benefit of the farmers in particular and economic activities in general. With this system the effective arrangement and

communication with the concerned agencies/authorities/parties could be made conveniently, transparency and within real time. The position of the marketing activities, pricing levels, nature of goods and future market predictions could be made easily and effectively with the digital resources. Besides the whole process of market structure within the State, outside the State and even the overseas market conditions in relation to specific produce and or general trend of market situation could be ascertained through E-NAM mechanism. Accordingly, the Marketing Board could assess the information and pass it to the seller of agricultural produce for their benefit in the form of utmost higher and remunerative price. In this chapter other various sections are also incorporated such as (1) laying out the concept and process of grant and renewal of licence to establish electronic trading platform (2) integration of warehouses, silos, cold storage etc. (3) integration of private market (4) interoperability of E-Trading platform (5) payment to the sellers and maintenance of accounts and (6) suspension and or cancellation of licence of Electronic Trading Platform. Besides, the provisions have also been made for settlement of disputes with regard to intra-state and inter-state trade transactions.

The bill seek to substitute section 68 of the said Act so as to empower the State Marketing Officer to blacklist the operation of inter State trading license, supervise Marketing Board, regulate the delineated market area, suggest amendment to this Act and rules and approve byelaws framed by Marketing Board and approve their Budget, etc.

This bill also seeks to repeal the Goa Agricultural Produce Marketing (Development and Regulation) (Amendment) Ordinance, 2020 (Ordinance No. 2 of 2020) promulgated by the Governor of Goa on 15-05-2020 and the Goa Agricultural Produce and Livestock Marketing (Promotion and Facilitation) (Second Amendment) Ordinance, 2020 (Ordinance No. 4 of 2020) was



promulgated by the Governor of Goa on 15-06-2020.

The bill seeks to achieve the above objects.

#### Financial Memorandum

This Bill will exempt completely the levy of market fees on the notified agricultural commodities and livestock sold outside Principal Market yards or Market sub-yards brought from outside the State or from within the State. The estimated loss of revenue to the Goa Agricultural Marketing Board will be about 90% of the present revenue amounting to approximately Rs. 800 lakhs per annum.

The present Bill may create additional financial burden on the State Government to support the Board through budgetary support to meet the administrative expenses amounting to approx Rs. 400 lakhs per annum.

#### Memorandum Regarding Delegated Legislation

Clause 3 of the Bill empowers the Government to frame Rules for prescribing the maximum quantity of notified agricultural produce which a non licensee trader is permitted to purchase and sell.

Clause 4 of the Bill empowers the Government to issue notification for declaring, any place in the market area as principal market yard or sub-yard or sub-market yard or market sub-yard or farmer-consumer market yard.

Clause 4 of the Bill empowers the Government to issue notification for declaring, any place licenced under section 51 to be private market yard, private market sub-yard, private farmer-consumer market yard.

Clause 4 of the Bill empowers the Government to designate, any existing market yard established under sub-section (2) of section 5 as Special Commodity Market Yard or establish or notify any market yard as Special Commodity Market Yard.

Clause 4 of the Bill empowers the Government to designate, by notification any

existing market yard established under sub-section (2) of section 5 as Market Yard of National Importance or establish or notify any market yard as "Market Yard of National Importance".

Clause 4 of the Bill empowers the Government to frame rules for prescribing the annual tonnage or annual values for conferring the status as the "Market Yard of National Importance".

Clause 4 of the Bill empowers the Government to frame rules for prescribing conditions and fees.

Clause 4 of the Bill empowers the State Marketing officer to authorize an officer to issue licence for establishment of private market yard.

Clause 4 of the Bill empowers the Government to issue notification for notifying the maximum rate of user charge.

Clause 4 of the Bill empowers the Government to frame rules for prescribing the terms and conditions, fee and infrastructure to be developed.

Clause 4 of the Bill empowers the Government to frame Rules for prescribing the maximum quantity of agricultural produce which a consumer is permitted to purchase at the time in Market Yard.

Clause 4 of the Bill empowers the Government to issue notification for declaring warehouse, silos, cold storage or other such structure or place to function as market sub-yard.

Clause 4 of the Bill empowers the Government to issue notification for specifying the rate of user charge.

Clause 4 of the Bill empowers the Government to issue notification, to put ceiling on the rate of collection of user charge.

Clause 4 of the Bill empowers the Government to frame Rules for prescribing infrastructure and facilities.

Clause 4 of the Bill empowers the Government to frame rules for prescribing the



form, fee, period and manner for making application for declaration of market sub-yard.

Clause 4 of the Bill empowers the Government to frame Rules for prescribing the infrastructure in respect of collection/ segregation centres.

Clause 4 of the Bill empowers the Government to frame Rules for prescribing unit/premises.

Clause 4 of the Bill empowers the Government to declare the place of purchase.

Clause 4 of the Bill empowers the Government to prescribe procedure to maintain records, accounts and submission of monthly reports relating to daily trade transactions in direct Marketing.

Clause 6 of the Bill empowers the Marketing Board to frame Bye-Laws for specifying the rate of user charge.

Clause 11 of the Bill empowers the Government to frame rules for prescribing the maximum value of purchasing or selling of livestock.

Clause 11 of the Bill empowers the Government to frame rules prescribing the form of agreement.

Clause 11 of the Bill empowers the Government to issue notification for specifying the rate of market fee.

Clause 11 of the Bill empowers the Marketing Board to frame Bye-Laws for specifying the rate of entrance fee.

Clause 11 of the Bill empowers the Government to frame rules for prescribing the form and fee and manner for making application for grant or renewal of licence.

Clause 11 of the Bill empowers the Government to frame rules for prescribing the form, fees and securities/bank guarantee for grant and renewal of licence for private market yard, farmer consumer market yard and market sub-yard.

Clause 11 of the Bill empowers the Government to frame Rules for prescribing other reasons for rejection of application.

Clause 11 of the Bill empowers the Government to frame rules to prescribe the terms and conditions of licence.

Clause 11 of the Bill empowers the Government to frame rules for prescribing form of Application for grant and renewal and manner of granting or renewal of licence.

Clause 11 of the Bill empowers the Government to frame rules for specification of Unicode.

Clause 11 of the Bill empowers the Government to frame rules for prescribing the disqualification for the licensee.

Clause 11 of the Bill empowers the Government to frame rules for prescribing the procedure for producing suspended/cancelled licence.

Clause 11 of the Bill empowers the Government to frame rules prescribing the manner for payment of market fee and other marketing charges.

Clause 11 of the Bill empowers the Government to frame rules for prescribing the application form, fee, security/bank guarantee and manner for grant or renewal of licence and terms and conditions of licence.

Clause 11 of the Bill empowers the Government to issue notification for authorizing an officer to hear an appeal.

Clause 11 of the Bill empowers the Government to frame rules for prescribing form and manner of filing appeal.

Clause 11 of the Bill empowers the Government to frame rules for prescribing application form and manner for registration of wholesale ad-hoc buyer.

Clause 12 of the Bill empowers the Government to frame Rules for prescribing form of Application, manner, fee, security/ bank guarantee and conditions.

Clause 12 of the Bill empowers the Government to frame rules for prescribing

infrastructures and services connected to e-trading.

Clause 12 of the Bill empowers the Government to frame rules for prescribing the application form and manner for integration of warehouse, silos, cold storages or other such structure or space, declared as a market sub-yard.

Clause 12 of the Bill empowers the Government to frame rules for prescribing manner for integrating a licensee of private market yard with e-trading portal.

Clause 12 of the Bill empowers the State Marketing officer or officer authorized by him to lay down specifications and standards for Interoperability of e-trading platform.

Clause 12 of the Bill empowers the Government to frame rules or bye laws for making payment to the seller on electronic platform in case of procedural delay.

Clause 12 of the Bill empowers the Government to authorize an officer to resolve disputes between licensee of e-trading platform and Marketing Board.

These delegations are of normal character.

Porvorim-Goa. GOVIND GAUDE  
27th July, 2020. Minister for Co-operation.

Assembly Hall, NAMRATA A. ULMAN  
Porvorim-Goa. Secretary to the  
27th July, 2020. Legislative Assembly of Goa.

**Governor's Recommendation under Article 207  
of the Constitution of India**

In pursuance of Article 207 of the Constitution of India, I, Satya Pal Malik, Governor of Goa, hereby recommend to the introduction and consideration of The Goa Agricultural Produce Marketing (Development and Regulation) (Amendment) Bill, 2020.

Raj Bhavan, SATYA PAL MALIK  
Date: 22-07-2020. Governor of Goa.

**ANNEXURE**

**Extract of the Goa Agricultural Produce  
Marketing (Development and Regulation)  
Act, 2007  
(Goa Act 11 of 2007)**

**Section 2. Definitions.—**

(a) "agricultural produce" means all produce (whether processed or unprocessed) of agriculture, horticulture, apiculture, sericulture, livestock and products of livestock, forest produce, etc., as are specified in the Schedule or declared by the Government by Notification from time to time and also includes mixture of two or more than two of such products;

(b) "agriculturist" means a person who ordinarily by his own labour or by the labour of any member of his family or by the labour of his tenants or servants or hired labour or otherwise, is engaged in the production or growth of any notified agricultural produce, and includes—

(a) a member of a co-operative society registered in the State of Goa which is dealing with agricultural produce; or

(b) a person who has sold agricultural produce to the co-operative society, of the value not less than Rs. 5000/- or of such amount as may be determined by the State Marketing Officer from time to time in the preceding financial year; but does not include a trader, trading agent, broker, processor or commission agent;

(c) "bill" means a bill issued by the traders as prescribed;

(d) "business" means the purchase, sale, processing, value addition, storage, transportation or other connected activity of agricultural produce;

(e) "buyer" means a person or a firm or a company or a co-operative society or a Government agency or a public undertaking or a public agency or a corporation or a commission agent, who himself or on behalf of any other person or agent, buys or agrees to buy agricultural produce in the market area as notified under this Act;

(f) "bye-laws" means the bye-laws made by the Goa Agricultural Marketing Board under this Act;

(g) "Collector" means the Collector of the district or any officer empowered to discharge the duties of the Collector under the provisions of this Act;

(h) "commission agent" means a person who on behalf of his principal trader and in consideration

of a commission on the amount involved in such transaction, buys agricultural produce and keeps it in his custody and delivers it to the principal trader in due course or receives and takes in his custody agricultural produce sent for sale within the market area or from outside the market area, sells the same in the market area and collects payment thereof from the buyer and remits the sale proceeds to his principal trader;

(i) "contract farming" means farming by a person called "Contract Farming Producer" under a written agreement with another person called "Contract Farming Sponsor" to the effect that his agricultural produce shall be purchased as specified in the contract farming agreement;

(j) "contract farming agreement" means the agreement made for contract farming between Contract Farming Producer and Contract Farming Sponsor;

(k) "contract farming producer" means an individual agriculturist or association of agriculturists, by whatever name called;

(l) "contract farming sponsor" means a person entering into contract with the contract farming producer in terms of section 46 of this Act;

(m) "District Council" means a Zilla Panchayat established under the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994);

(n) "export" means dispatch of agricultural produce outside India;

(o) "exporter" means such person or a firm who exports agricultural produce;

(p) "e-trading" means trading in which billing, booking, contracting, negotiating, information exchange, record keeping and other connected activities are done electronically on computer network or internet;

(q) "Government" means the Government of Goa;

(r) "hamal" means a labourer or coolie engaged for Dara-making, loading, unloading, filling, stitching, emptying or carrying any agricultural produce in the notified market area;

(s) "Import" means bringing agricultural produce in India from other country;

(t) "Importer" means a person or firm who imports agricultural produce;

(u) "Licence" means a licence granted under this Act;

(v) "Licensee" means a person or association or firm or company or public sector undertaking or society holding a licence issued under this Act;

(w) "local authority" means and includes a Village Panchayat or Zilla Panchayat or Municipal Council or Municipal Corporation, as the case may be;

(x) "Market" means a market area declared under section 4 of this Act and includes market yard and sub-yards;

(y) "market area" means area notified as market area under section 4 of this Act;

(z) "market charges" includes charges on account of or in respect of commission, brokerage, weighing, measuring, hamali (loading, unloading and carrying), cleaning, drying, stitching, stacking, hiring, stamping, bagging, storing, warehousing, grading, surveying, transporting and processing;

(za) "market functionary" means a trader, a commission agent, buyer, hamal, processor, stockist and such other person as may be declared under the rules or bye-laws to be a market functionary;

(zb) "market yard" means a specified place and includes any enclosure, building or locality declared as such in any market area by the Government;

(zc) "marketing" means all activities involved in the flow of agricultural produce commencing from the stage of harvest till it reaches to the ultimate consumers, viz. grading, processing, storage, transport, channels of distribution and all other activities involved in the process;

(zd) "Marketing Board or Board" means the Goa Agricultural Marketing Board established under section 10 of this Act;

(ze) "notified agricultural produce" means any agricultural produce notified under section 4 of this Act;

(zf) "Other Backward Classes" means the other backward classes of citizens as specified by the Government from time to time;

(zg) "prescribed" means prescribed by rules made under this Act;

(zh) "private market yard" means such place other than the market yard or sub-market yard in the market area where infrastructure has been developed and managed by a person for



marketing of notified agricultural produce by holding a licence for this purpose under this Act;

(zi) "processing" means any one or more of a series of treatments relating to powdering, crushing, decorticating, dehusking, parboiling, polishing, ginning, pressing, curing or any other manual, mechanical, chemical or physical mode of treatment to which agricultural produce or its product is subjected to;

(zj) "processor" means a person who undertakes processing of any notified agricultural produce on his own accord or on payment of a charge;

(zk) "registration" means registration done under this Act;

(zl) "retail sale" means a sale of notified agricultural produce not exceeding such quantity as the Marketing Board may, by bye-laws, determine for retail sale in respect thereof;

(zm) "rules" means rules made under this Act by the Government;

(zn) "Schedule" means the Schedule to this Act;

(zo) "schedule castes/schedule tribes" shall carry the same meaning as assigned to them under clause (24) and (25) respectively of Article 366 of the Constitution of India;

(zp) "Secretary" means the Secretary of the Marketing Board and includes a Joint, Deputy or Assistant Secretary of the Marketing Board;

(zq) "seller" means a person who sells or agrees to sell any agricultural produce;

(zr) "State Marketing Officer" means a person appointed as the State Marketing Officer for the State of Goa;

(zs) "Sub-market yard" means a specified place other than market yard and includes any enclosure, building or locality, declared as such in any market area by the Government or the State Marketing Officer, by notification;

(zt) "trader" means a person who in his normal course of business buys or sells any agricultural produce and includes a person engaged in processing of agricultural produce but does not include an agriculturist;

(zu) "transportation" means taking agricultural produce by pushcart, bullock cart,

truck or other vehicle, in the course of business, for marketing, from one place to another;

(zv) "transporter" means a person who transports agricultural produce;

(zw) "Value addition" means processing, grading, packing or other activities due to which value is added to the agricultural produce;

(zx) "Year" means the financial year or such year as may be notified by the Government from time to time.

Section 5. *Management of market yards, sub-market yards, Farmers/Consumer/Market and Private Market.*— (1) In every market area, there may be:—

i. market yard managed by the Marketing Board;

ii. one or more than one sub-market yards managed by the Marketing Board;

iii. one or more than one private market yards/private markets managed by a person other than the Marketing Board;

iv. one or more than one farmer's/consumer's markets managed by a person other than the Marketing Board.

(2) The Government shall, as soon as may be, after the issue of notification under section 4, by notification, declare any specified place including any structure, enclosure, open place, or locality in the market area to be a market yard or sub-market yard, as the case may be.

Section 12. *Constitution of the Marketing Board.*— "(1) Subject to the provision of sub-section (2), the Marketing Board shall consist of the following eighteen members, namely:—

(a) Twelve agriculturist members to represent agriculturists, one from each taluka of the State of Goa, to be elected by the agriculturists only from the respective taluka;

(b) Two female agriculturists members, one each from the North Goa District and the South Goa District, to be elected by the agriculturists only in the manner prescribed;

(c) one trader holding "A" or "B" class licence to be elected from amongst traders of all classes;

(d) two members to be nominated by the Government, one being from the office of the Registrar of Co-operative Societies, Government of Goa and other being from the Department of



Agriculture, Government of Goa, to function during the term of the Marketing Board;

(e) the Secretary of the Marketing Board, to function during the term of the Marketing Board.”.

**Section 34. Power to levy market fees (single point levy).—** (1) The Marketing Board shall levy market fee,—

(i) On the sale or purchase of notified agricultural produce, whether brought from a place within the State or from a place outside the State, into the market area; and

(ii) On the notified agricultural produce, whether brought from a place within the State or from a place outside the State, into the market area for processing; at such rates as may be fixed by the Government from time to time subject to a minimum rate of one rupee and maximum of two rupees for every one hundred rupees of price of agricultural produce, in the manner prescribed.

(2) The market fees specified in sub-section (1) shall not be levied.—

(3) For the second time in other market area of the State, whether such market fees has already been paid on a particular agricultural produce in any market area of the State and the information to that effect has been furnished by the concerned person in the manner prescribed.

(4) More than once in any market area, in case the agricultural produce is being resold in the process of commercial transaction between traders or two consumers, provided that, the information to that effect has been furnished by the concerned person in the manner prescribed.

(3) On the agricultural produce brought in the market area for commercial transaction or for processing or for export, the market fee shall be deposited by the buyer or processor or exporter, as the case may be, in the office of the Marketing Board, within 14 days from the date of entry of such agricultural produce in the market area or before its sale or resale or processing or dispatch outside the market area, as the case may be:

Provided that in case if any notified agricultural produce is found to have been processed, sold, resold or dispatched outside the market area without payment of market fee payable on such produce, the Marketing Board shall impose penalty on the concerned person which shall be five times of the market fees payable.

(4) The market fee shall be payable by the buyer of the notified agricultural produce and shall not be deducted from the price payable to the seller:

Provided that whether the buyer of the notified agricultural produce cannot be identified, all the fees shall be payable by the person who has sold or brought the agricultural produce for sale in the market area:

Provided further that in case of commercial transaction between traders in the market area, the market fee shall be collected and paid by the seller.

(5) The market functionaries, as may be specified by the Marketing Board in the bye-laws, shall maintain account relating to sale, purchase, processing or addition in value of agricultural produce in the prescribed forms and submit to the Marketing Board periodical returns in that respect in the manner prescribed.

(6) The Marketing Board may levy and collect entrance fee on vehicles, which enter the market yard/sub market yard, at such rate as may be specified in the bye-laws.

**Section 41. Power to grant exemption from payment of market fees.—** (1) The Government may, by notification in the Official Gazette and subject to such conditions and restrictions, if any, as may be specified therein, exempt in whole or in part, any agricultural produce brought for sale or bought or sold in the market area, specified in such notification, from the payment of market fee for such period as may be specified therein.

(2) Any notification issued under sub-section (1) may be rescinded by the Government before the expiry of the period for which it would have remained in force and on rescission, such notification shall cease to be in force.

**Section 44. Marketing Board Fund.—** (1) Save as provided in sub-section (2), all moneys received by the Marketing Board shall be paid into a fund to be called ‘the Marketing Board fund and all expenditure incurred by the Marketing Board under or for the purposes of this Act shall be defrayed out of the said fund. Any surplus remaining with the Marketing Board after meeting such expenditure shall be invested in such manner as may be prescribed.

Any money received by the Marketing Board by way of arbitration fee or as a security for costs in arbitration proceedings relating to the disputes or any money by the Board by way of security deposit,

contribution to Provident Fund or for payment in respect of any notified agricultural produce or charges payable to weighman, hamal and other functionaries and such other money received by the Marketing Board as may be provided in the rules or bye-laws shall not form part of the Marketing Board fund and shall be kept in such manner as may be prescribed.

(2) Save as otherwise provided in this Act, the amount to the credit of the Marketing Board Fund as also other money received by the Marketing Board shall be kept in a Scheduled Co-operative bank or in a Nationalized bank or in Post Office Saving Bank or in any other mode with the approval of the State Marketing Officer.

Section 45. *Application of Marketing Board Fund.*— (1) Subject to the provisions of section 44, the Marketing Board, in order to discharge functions and duties entrusted to it under this Act, may use the Marketing Board fund. Without prejudice to the generality of this provision, the Marketing Board fund may be used for the following purposes, namely:—

- (i) The acquisition of a sites for the market;
- (ii) The establishment, maintenance and improvement of the market yard;
- (iii) The construction and repairs of building necessary for the purpose of the market yard and for convenience or safety of the persons using the market yard;
- (iv) The maintenance of standard weights and measures;
- (v) The meeting of establishment charges including payment and contribution towards provident fund, pension and gratuity of the officers and servants employed by the Marketing Board;
- (vi) Loans and advances to the employees of the Marketing Board;
- (vii) The payment of interest on the loans that may be raised for the purpose of the market and for provision of sinking fund, in respect of such loans;
- (viii) The collection and dissemination of information relating to crop statistics and marketing of agricultural produce;
- (ix) Meeting the expenses incurred in auditing the accounts of the Marketing Board;
- (x) Payment of honorarium to the Chairman, Vice-Chairman, travelling allowances to the

Chairman, Vice-Chairman and other members of the Marketing Board and sitting fees payable to members for attending the meetings;

(xi) Contribution to the National Council of State Agricultural Marketing Board as prescribed;

(xii) Contribution to any scheme for development of agricultural marketing including transport;

(xiii) To provide facilities like grading, standardization, quality certification services and communication to agriculturists in the market area;

(xiv) To provide for development of agricultural produce in the market area;

(xv) Payment of expenses on elections under this Act;

(xvi) Incurring of all expenses on research training in marketing of agricultural produce;

(xvii) Prevention, in conjunction with other agencies, viz. State, Central and others, of distress sale of agricultural produce;

(xviii) Fostering Co-operative marketing and assisting Co-operative marketing societies in the procurement and organization of profitable disposal of produce, particularly the produce belonging to small and marginal farmers;

(xix) To create and promote, on it's own or through public or private partnership, infrastructure of post-harvest handling of agricultural produce, cold storages, pre-cooling facilities, pack houses and all such infrastructure which is required to develop modern market system;

(xx) Any other purpose connected with the marketing of agricultural produce under this Act which is in the public interest, subject however, that the expenditure thereon is made with the prior sanction of the State Marketing Officer.

Section 47. *Regulation of marketing of agricultural produce.*— (1) No person shall, except in accordance with the provisions of this Act and the rules and bye-laws made thereunder,—

- (i) Use any place in the market area for the marketing of notified agricultural producer; or
- (ii) Operate in the area as a market functionary.

(2) Nothing in sub-section (1) shall apply to:—

(i) The sale of agricultural produce which is made by the producer himself to any person for his domestic consumption upto the quality of one quintal;

(ii) Notified agricultural produce which is brought for sale by head load, provided that the Government may be notification, withdraw this exemption specifying the reasons therein in respect of such market area as is specified in the notification;

(iii) The purchase or sale of notified agricultural produce which is made by a petty trader;

(iv) Purchase of notified agricultural produce which is made by an authorized fair price shop dealer from the Food Corporation of India, the State Commodities Trading Corporation or any other agency or institution authorized by the Government for distribution of essential Commodities through the public distribution system;

(v) The transfer of agricultural produce to a Co-operative Society for the purpose of securing an advance therefrom.

**Section 48. Sale of agricultural produce in markets.**— (1) Entire notified agricultural produce shall be ordinarily sold in the market yards/sub-market yards or in the private yards of the licence holder, subject to the provisions of sub-section (2):

Provided that the notified agricultural produce may be sold at other places also to a licence holder under section 52 of this Act:

Provided further that it shall not be necessary to bring agricultural produce covered under Contract Farming to the market yard/sub-market yard/private yard and it may be directly sold to contract farming sponsor from farmers' fields.

(2) The notified agricultural produce brought by the licensed/registered trader from a place outside the market area or within the market area in the course of commercial transaction may be bought or sold anywhere in the market area.

(3) The price of the notified agricultural produce, brought for sale into the market yard, shall be settled by a tender bid or open auction or any other transparent system and no deduction shall be made from the agreed price on any account whatsoever by the seller:

Provided that the price of notified agricultural produce in the private yard shall be settled in the manner prescribed.

(4) Weighment or measurement or counting of the agricultural produce so purchased shall be done by such a person and such system as is provided in the bye-laws or at any other place specified for the purpose by the Marketing Board.

**Section 49. Terms and procedure of buying and selling.**— (1) Except in the commercial transaction between two traders, any other person who buys notified agricultural produce in the market area, shall execute an agreement in triplicate, in such form, as may be prescribed, in favour of the seller and one copy of such agreement shall be kept by the buyer, second copy shall be supplied to the seller and the third copy shall be kept in the records of the Marketing Board.

(2) (a) The price of the notified agricultural produce brought in the market yard/sub-market yard/private yard shall be paid on the same day to the seller in market yard/sub-market yard/private yard, as the case may be, and that the payment for notified agricultural produce purchased from such yard, shall be made to the seller, if he is not a trader, on the same day there itself;

(b) In case the purchaser does not make payment as provided under clause (a), he shall be liable to penalty at the rate of one percent per day on the total price of the agricultural produce payable to the seller, for five days from the date on which such amount is payable;

(c) In case the purchaser does not make payment to the seller as provided under clause (b) above, within five days, his license and registration shall be deemed to have been cancelled on the sixth day of such purchase and he shall not be registered or granted any license or permitted to operate under this Act for a period of one year from the date of such cancellation.

(3) No wholesale transaction of notified agricultural produce shall be entered directly by licensed/registered trader with producer of such agricultural produce in the market yard/sub-market yard/private yard or at such place except in accordance with the provisions contained in the bye-laws:

Provided that agricultural produce, produced under contract farming, may be directly bought by contract farming sponsor anywhere.



(4) The commission agent shall recover his commission only from his principal trader at such rate as may be specified in the bye-laws including all expenses as may be incurred by him in storage of the agricultural produce and for other services rendered by him.

(5) Every commission agent shall be liable,—

(a) to keep the goods of his principal in safe custody without any charge other than the commission payable to him; and

(b) to pay the price of the goods to the principal as soon as the goods are sold by him irrespective of the fact that whether he has received or has not received the price from the buyer of such goods.

Section 50. *Permission for transportation of agricultural produce.*— (1) No agricultural produce shall be removed out of the market area or brought in the market area from outside the State of Goa or outside India except in the manner and in accordance with the permit issued in such form as may be specified by the Secretary of the Marketing Board:

Provided that the bill issued by the seller shall be retained till the time of transportation of processed product of agricultural produce out of the market area:

Provided further that the producer of agricultural produce himself may take the agricultural produce from one place to another without a permit.

(2) Under commercial transactions, any agricultural produce may be transported in the market area in the manner as specified by the Secretary of the Marketing Board.

Section 51. *Registration of functionaries.*— (1) Any person who desires to operate in the market area as trader, commission agent, weighman, hamal, surveyor, warehouseman, contract farming buyer, owner or occupier of processing factory or as any other market functionary, in respect of any notified agricultural produce, shall apply to the Marketing Board for his registration or renewal of such registration, in such manner and within such period as may be prescribed:

Provided that any person may buy agricultural produce in the market yard/sub-market yard on day-to-day basis without getting himself registered:

Provided further that any person who desires to carry on trade or transact, in any notified

agricultural produce in more than one market area, shall get himself registered, for that respective function, with the prescribed authority.

(2) Every application for registration or renewal of registration shall be accompanied with such fee as the Government may prescribe.

(3) The Marketing Board may, on receipt of an application for registration or renewal of registration, together with the fees prescribed therefor, grant a certificate of registration or renewal, as the case may be, for such period as may be prescribed.

(4) The Marketing Board may refuse to register or refuse to renew the registration on any of the following grounds:—

i. the applicant is a minor or the application is not bonafide;

ii. the applicant has been declared defaulter under any Act or rules on bye-laws made thereunder;

iii. the applicant has been found guilty under this Act.

iv. [The applicant has not traded in notified Agricultural Produce during period of licence.]

(5) (i) The application received under sub-section (1) shall be disposed off by the Marketing Board within four weeks from the date of its receipt, but if the Marketing Board fails to dispose off any application within such four weeks time then the applicant shall remind, in writing the Marketing Board, in respect of his application; and the applicant shall also inform about the same, in writing, to the authority specified by the Secretary of the Marketing Board in this regard.

(ii) On expiry of the period of two weeks from the date of receipt of the reminder by the Marketing Board and receipt of information by such authority, if the application is not disposed off, it shall be deemed that the registration or its renewal, as the case may be, has been granted.

(iii) The authority, on the basis of information received by it and after expiry of period of two weeks specified above, shall confirm that the application for registration/renewal was submitted to the Marketing Board and due action has not been taken by the Marketing Board for disposal of the same and then it shall issue a certificate as per clause of sub-section (5) regarding grant of deemed registration or its deemed renewal within two weeks time.



(6) The registration granted or renewed under this section shall be subject to the provisions of this Act, and the rules and bye-laws made thereunder.

(7) No commission agent shall act in any transaction between the agriculturist, seller, trader or purchaser or on their behalf, nor shall he deduct any amount towards commission from the sale proceeds payable to the agriculturist, seller, trader or purchaser.

Section 52. *Establishment of private yard, and direct purchase of agricultural produce from agriculturist (direct purchasing from producer).*— The State Marketing Officer may grant a license to purchase agricultural produce, by establishing private yard, directly from the agriculturist, in one or more market areas for,—

- (a) the purpose of processing the notified agricultural produce;
- (b) trade of notified agricultural produce of particular specification;
- (c) export of notified agricultural produce;
- (d) grading, packing and any other activity so as to add value to agricultural produce.

Section 53. *Establishment of consumer/farmer market (Direct sale by the producer).*— (1) Consumer/Farmer market may be established by developing infrastructure as prescribed, by any person in any market area and that the producer of agricultural produce himself may sell his produce as prescribed directly to the consumer at such place:

Provided that the consumer shall not purchase the agricultural produce more than the prescribed quantum in the consumer market.

(2) Market service charge shall be collected on sale of the agricultural produce by the seller and shall be remitted to the proprietor of the consumer market.

(3) Save as otherwise provided in this Act, no market fee shall be leviable on the transaction undertaken in the consumer/farmer market.

(4) License for establishment of consumer/farmer market shall be granted by the Government.

Section 54. *Grant/renewal of license of private yard/consumer/farmer market and weighman.*— (1) Any person who, under section 52 desires to purchase notified agricultural produce directly from the agriculturist or wishes to establish a private yard or under section 53 desires to establish a consumer/farmer market in one or more than one

market area, shall apply to the State Marketing Officer for grant of licence or renewal of such license, as the case may be, in the manner and for the period, as may be prescribed.

(2) Alongwith every such application for license or renewal of license, fees as prescribed, shall be deposited.

(3) The State Marketing Officer may, on receipt of an application for grant of license or renewal of license together with the prescribed fees therefor, grant a license or renew it, as the case may be, for such period as may be prescribed.

(4) Application received under sub-section (1) for grant of license or renewal of such license may be rejected with reasons in writing. Such application may be rejected on any of the following grounds:—

- i. the Marketing Board's dues are outstanding against the applicant;
- ii. the applicant is minor or the application is not bonafide;
- iii. the applicant has been declared defaulter under any Act or rules and bye-laws made thereunder;
- iv. the applicant has been declared guilty in any criminal case and convicted by imprisonment;
- v. any other ground, as may be prescribed.

(5) The license granted or renewed under this section shall be subject to the provisions of this Act, rules or bye-laws made thereunder.

Section 55. *Power to cancel or suspend license/registration.*— (1) Subject to the provisions of sub-section (4), the State Marketing Officer or the Marketing Board who has issued license or registration, as the case may be, may, for reasons to be communicated to the license holder/registration holder in writing, suspend or cancel, license/registration, if,—

- (a) the license or registration has been obtained through willful misrepresentation or fraud; or
- (b) the holder of the license or registration or any of his servants or any one acting on his behalf with his express or implied permission, commits breach of any of the terms or conditions of license/registration; or
- (c) the holder of the license/registration in combination with other license/registration holder commits any act or abstains from carrying

on his normal business in the market area with the intention of wilfully obstructing, suspending or stopping the marketing of notified agricultural produce in the market yard/sub-market yard as a consequence of which the marketing of any notified agricultural produce has been obstructed, suspended or stopped; or

(d) the holder of the license/registration has been adjudged as an insolvent; or

(e) the holder of the license/registration incurs any disqualification, as may be prescribed; or

(f) the holder of license/registration is convicted of any offence under this Act.

(2) Subject to the provisions of sub-section (4), the Chairman or Secretary of the Marketing Board may, for reasons to be communicated in writing to the registration holder, by order, suspend registration for a period not exceeding one month on any reasons for which the Marketing Board may suspend a registration under sub-section (1):

Provided that such order shall cease to have effect on expiry of a period of ten days, from the date on which it is made, unless confirmed by the Marketing Board before expiry of such ten days.

(3) Notwithstanding anything contained in sub-section (1) but subject to the provisions of sub-section (4), the State Marketing Officer may, for reasons to be communicated in writing to the registration holder, by order, suspend or cancel the registration granted or renewed by the Marketing Board:

Provided that no order under this sub-section shall be made without giving notice to the Marketing Board.

(4) No license or registration shall be suspended or cancelled under this section without giving a reasonable opportunity to its holder to show cause against such suspension or cancellation.

**Section 56. Appeal.**— (1) Any person aggrieved by an order, passed under sections 51, 54 or 55, as the case may be, prefer an appeal in such manner, as may be prescribed,—

a) to the State Marketing Officer, where such order is passed by the Chairman/Secretary of the Marketing Board, within seven days of receipt of the order;

b) to the State Marketing Officer, where such order is passed by the Marketing Board, within thirty days of receipt of the order; and

c) to the Government, where such order is passed by the State Marketing Officer, within thirty days of receipt of the order.

(2) The Appellate Authority, if it considers necessary to do so, grant a stay of the order appealed against for such period as it may deem fit.

(3) The order passed by the Chairman/Secretary of the Marketing Board or the Marketing Board or the State Marketing Officer shall, subject to the order in the appeal under this section, be final and shall not be called in question in any Court of law.

**Section 57. Redressal of dispute between Farmer market or Consumer market and Marketing Board.**—

(1) Dispute between the farmer market or consumer market and Marketing Board shall be referred to the State Marketing Officer or his representative or any other officer authorized by the Government in this regard. The dispute shall be resolved after giving both parties a reasonable opportunity of being heard, in the manner prescribed.

(2) The decision given by the authority under sub-section (1) above shall be final and shall not be called in question in any Court of law.

**Section 58. Prohibition of trade allowances other than those specified under this Act.**— No trade allowance or deduction, other than specified by or under this Act, shall be made or received by any person in any market area in any transaction in respect of the notified agricultural produce and no Civil Court, shall, in any suit or proceeding arising out of any such transaction, have regard to any trade allowance not so specified.

**Section 59. Submission of annual account by licensee/registered functionaries and assessment of market fee.**—

(1) Every trader, processor, proprietor of a private yard, proprietor of consumer/farmer market or commission agent connected with the business of notified agricultural produce shall before the 30th June of every year submit to the Secretary of the Marketing Board, a statement of transactions undertaken by or through him during the previous financial year ending on 31st March in the prescribed manner.

(2) The Secretary of the Marketing Board shall accept or reject the statement submitted to him under sub-section (1) after necessary examination and verification on the basis of information available in the Marketing Board and shall assess the balance amount payable by the functionary and levy the assessed amount.

(3) Any person aggrieved by the proceedings of the Secretary, may within 30 days from the date of receipt of notice by him, appeal to the Marketing Board.

(4) An officer authorized by the Government may, on his own motion or on an application made to the Government, start the process of re-verification of the statement which was verified by the Secretary, within two years from the date of verification made by the Secretary and for this purpose such officer shall exercise the powers under section 36 of this Act.

(5) The re-verification made by the Officer authorized by the Government, shall be final.

**Section 60. Assessment of market fees payable to Marketing Board by the licensed/registered functionaries.**— If any person required to produce accounts or furnish information under sub-section (1) of section 69 fails to produce such accounts or to furnish information or knowingly furnishes incomplete or incorrect account or information or has not maintained proper accounts of the business of the notified agricultural produce, then, the Secretary of the Marketing Board on his own motion, shall assess such person for levying fees levied under section 34 on the basis of the information available with the Marketing Board.

**Section 68. Power of State Marketing Officer to direct Marketing Board for amending bye-laws.**— (1) If it appears to the State Marketing Officer that it is necessary or expedient in the interest of a market or of the Marketing Board to make any bye-law or to amend any bye-laws, he may, by order require the Marketing Board to make such bye-laws or to carry out amendment to the bye-laws within such time as he may specify in such order.

(2) If the Marketing Board fails to make such bye-laws or such amendment in the bye-laws within the time specified, the State Marketing Officer may, after giving the marketing Board a reasonable opportunity of being heard, by order, make such bye-laws or carry out such amendment to the bye-laws and thereupon subject to any order under sub-section (3), such bye-laws or such amendment to the bye-laws shall be deemed to have been made or amended by the Marketing Board in accordance with the provisions of this Act or the rules made thereunder and thereupon such bye-laws or amended bye-laws shall be binding on the Marketing Board.

(3) An appeal shall lie to the Government from any order of the State Marketing Officer under sub-section (1) within thirty days from the date of such

order and the decision of the Government on such appeal shall be final.

**Section 81. Power to make rules.**— (1) The Government may, by notification in the Official Gazette and after previous publication, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing provision, such rules may provide for all or any of the following matters:—

i. Other manner of publication of notification as provided in sub-section (1) of section 3;

ii. The manner of election of female agriculturists as members on the Marketing Board, as provided in clause (b) of sub-section (1) of section 12;

iii. The manner of election of members as provided in sub-section 13;

iv. The period during which a Chairman or Vice-Chairman shall hold office as provided in section 21;

v. The limit of the total amount of honorarium to be paid to the Chairman and the Vice-Chairman of the Marketing Board as provided in section 23;

vi. The manner of periodical inspection of all weights and measures and weighing and measuring instruments in use in a market area, as provided in section 32 (2) (u) and

vii. The matters subject to which the powers conferred on the Secretary of the Marketing Board under section 42 shall be exercised as provided in sub-section (3) of section 42;

viii. From of budget of the Marketing Board and the date for submitting the same to the State Marketing Officer as provided in sub-section (1) of section 43;

ix. The manner in which the amount of the credit of the Marketing Board fund shall be invested as provided in sub-section (1) of section 44 and the manner in which the money received by the Marketing Board as stated in sub-section 44 shall be kept as provided in that sub-section;

x. The use of the Marketing Board Fund for making contribution to the National Council of State Agricultural Marketing Board, as provided in item (xi) of sub-section (1) of section 45;

xi. The manner of settling price of notified agricultural produce in the private yard, as provided in sub-section (3) of section 48;



xii. All matters as stated in sections 51, 53 and 54;

xiii. The manner of filing appeal as provided in section 56;

xiv. The manner of resolving dispute provided in section 57;

xv. Any other matter which has to be, or may be, prescribed.

In making any rule, the Government may direct that breach thereof shall be punishable with fine which may extended to two hundred rupees.

(3) Every rule made this Act shall be laid, as soon as may be after it is made, before the Legislative Assembly of Goa.

Assembly Hall  
Porvorim-Goa.  
27th July, 2020

NAMRATA A. ULMAN  
Secretary to the  
Legislative Assembly of Goa

LA/LEGN/2020/634

The following bill which was introduced in the Legislative Assembly of the State of Goa on 27th July, 2020 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Motor Vehicles Tax (3rd  
Amendment) Bill, 2020

(Bill No. 13 of 2020)

A

BILL

*further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974).*

BE it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 2020.

(2) It shall be deemed to have come into force on the day of 19th April, 2017.

2. *Amendment of section 2.*— In section 2 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974), clause (1) shall be re-numbered as clause (1A) and before clause (1A) as so re-numbered, the following clause shall be inserted, namely:—

“(1) “cost of the motor vehicle means,—

a) the cost as per purchase invoice of the motor vehicle issued by its manufacturer and shall include the basic manufacturing cost, excise duty, sales tax/value added tax/goods and services tax payable in the State of Goa, in relation to motor vehicle manufactured in India or

b) the cost as per landed value of the motor vehicle consisting of assessable value under the Customs Act, 1962 (Act No. 52 of 1962) and the customs duty paid thereupon including additional duty paid, if any, as endorsed in the bill of entry by the Customs Department in the State of Goa, in relation to motor vehicle imported into India, irrespective of its place of manufacture.

*Explanation:*— Discount offered by the manufacturer or dealer shall not be deducted from cost of the motor vehicle”.

Statement of Objects and Reasons

The taxation rate of a motor vehicle depends on the cost of vehicle, The Bill seeks to insert clause—in Section 2 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974) so as to define the cost of vehicle and remove ambiguity in calculation of the tax to be paid on a motor vehicle during registration of the vehicle. There are also instances noticed wherein vehicle dealers manipulate the invoice cost of the vehicles to benefit the customer, causing loss of revenue. Inclusion of the expression “cost of vehicle” will remove the aforesaid difficulty.



The rate of tax leviable on motor vehicle other than transport vehicle is specified in Part "B" of the schedule to the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974) and such rate is required to be calculated on the basis of cost of vehicle, however, the term cost of the vehicle is not defined in the said Act. The Bill therefore seeks to define the term "cost of the vehicle" in said Act.

This Bill seeks to achieve the above object.

#### Financial Memorandum

The taxation rate of a motor vehicle depends on the cost of vehicle. This Bill seeks to define the term "cost of vehicle" so as to remove ambiguity and secure revenue of this Department under Goa, Daman and Diu Motor Vehicles Tax Act, 1974.

#### Memorandum Regarding Delegated Legislation

No delegated legislation is involved in this Bill.

Assembly Hall,  
Porvorim, Goa  
July, 2020.

SHRI MAUVIN GODINHO  
Minister for Transport

Assembly Hall,  
Porvorim, Goa.  
July, 2020.

NAMRATA A. ULMAN  
Officiating Secretary  
to the Legislative  
Assembly of Goa

#### Governor's Recommendation under Article 207 of the Constitution of India

In pursuance of Article 207 of the Constitution of India, I, Satya Pal Malik, the Governor of Goa hereby recommend the introduction and consideration of the Goa Motor Vehicles Tax (3rd Amendment) Bill, 2020 by the Legislative Assembly of Goa.

SATYA PAL MALIK  
Governor of Goa

#### ANNEXURE

#### **Incorporation of a new definition of "cost of motor vehicle" in section 2 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act No. 8 of 1974)**

#### **Section 2:- definition**

**"cost of the motor vehicle"** means—

a) the cost as per purchase invoice of the motor vehicle issued by its manufacturer and shall include the basic manufacturing cost, excise duty, sales tax/value added tax/goods and services tax payable in the State of Goa, in relation to motor vehicle manufactured in India or

b) the cost as per landed value of the motor vehicle consisting of assessable value under the Customs Act, 1962 (Act No. 52 of 1962) and the customs duty paid thereupon including additional duty paid, if any, as endorsed in the bill of entry by the Customs Department in the State of Goa, in relation to motor vehicle imported into India, irrespective of its place of manufacture.

*Explanation:—* Discount offered by the manufacturer or dealer shall not be deducted from cost of the motor vehicle.

LA/LEGN/2020/635

The following bill which was introduced in the Legislative Assembly of the State of Goa on 27th July, 2020 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

#### **The Industrial Disputes (Goa Amendment) Bill, 2020**

(Bill No. 14 of 2020)

A

BILL

*further to amend the Industrial Disputes Act, 1947 (Central Act No. 14 of 1947), as in force in the State of Goa.*

BE it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Industrial Disputes (Goa Amendment) Act, 2020.

(2) It shall be deemed to have come into force on the 26th day of June, 2020.

2. *Amendment of section 2A.*— In section 2A of the Industrial Disputes Act, 1947 (Central Act 14 of 1947), as in force in the State of Goa (hereinafter referred to as the "principal Act"),—

(i) in sub-section (3), for the words "three years", the words "one year" shall be substituted;

(ii) after sub-section (3), the following sub-section shall be inserted, namely:—

"(4) Notwithstanding anything contained in sub-sections (1), (2) and (3), no such dispute or difference between that workman and his employer connected with, or arising out of, such discharge, dismissal, retrenchment or termination shall be deemed to be an industrial dispute if such dispute is not raised before conciliation officer within a period of one year from the date of such discharge, dismissal, retrenchment or termination:

Provided that an authority, as may be specified by the State Government, may condone the delay beyond such period of one year if the applicant workman satisfies the authority that he had sufficient cause for not raising the dispute within the period of one year."

3. *Amendment of section 25F.*— In section 25F of the principal Act, in clause (b), for the expression "fifteen days' ", the expression "forty-five days' " shall be substituted.

4. *Substitution of section 25K.*— For section 25K of the principal Act, the following section shall be substituted, namely:—

"25K. *Application of Chapter VB.*— (1) The provisions of this chapter shall apply to an industrial establishment (not being an establishment of a seasonal character

or in which work is performed only intermittently) in which not less than three hundred workmen were employed on an average per working day for the preceding twelve months.

(2) Without prejudice to the provisions of sub-section (1), the State Government may, if satisfied that maintenance of industrial peace or prevention of victimization of workmen so requires, by notification in the Official Gazette, apply the provisions of this Chapter to an industrial establishment (not being an establishment of a seasonal character or in which work is performed only intermittently) in which such number of workmen which may be less than three hundred but not less than one hundred, as may be specified in the notification, were employed on an average per working day for the preceding twelve months.

(3) If a question arises whether an industrial establishment is of a seasonal character or whether work is performed therein only intermittently, the decision of the State Government thereon shall be final".

5. *Amendment of section 25N.*— In section 25N of the principal Act, in sub-section (9), for the expression "fifteen days' ", the expression "forty-five days' " shall be substituted.

6. *Amendment of section 25O.*— In section 25O of the principal Act, in sub-section (8), for the expression "fifteen days' ", the expression "forty-five days' " shall be substituted.

7. *Insertion of new section 31A.*— After section 31 of the principal Act, the following section shall be inserted, namely:—

"31A. *Compounding of offences.*— (1) Any offence punishable under sections 25Q, 25R, 25U, 26, 27, 28, 29, 30A and sub-sections (1) and (2) of section 31 may, either before or after the institution of the prosecution, on an application by the alleged offender, be compounded by such

officer or authority as the State Government may, by notification in the Official Gazette, specify in this behalf for such amount as specified in the Table below.

TABLE

Sr. No.	Section	Composition amount			
(1)	(2)	(3)			
1.	25Q	25 days wages last drawn by each workman.			
2.	25R	60 days wages last drawn by each workman.			
3.	25U	(i) By each workman ₹ 150/- per day but not exceeding ₹ 3000/- in aggregate;			
		(ii) By employer ₹ 300/- per day but not exceeding the amount in aggregate as shown below:			
		Number of workmen employed in the industry		Amount not exceeding	
		1 to 50		₹ 7,000/-	
		51 to 100		₹ 10,000/-	
		101 to 500		₹ 15,000/-	
		More than 500		₹ 20,000/-	
4.	26	(i) In case of illegal strike, ₹ 150/- per day by each workman but not exceeding ₹ 3000/- in aggregate;			
		(ii) In case of illegal lock-out ₹ 300/- per day by an employer but not exceeding the amount in aggregate as shown below:			
		Number of workmen employed in the industry		Amount not exceeding	
		1 to 50		₹ 7,000/-	
		51 to 100		₹ 10,000/-	
		101 to 500		₹ 15,000/-	
		More than 500		₹ 20,000/-	
5.	27 and 28	As per section 26 above for illegal strike and lockout			
6.	29	₹ 200/- per day in respect of each of the workman			
7.	30A	25 days wages last drawn by each workman			
8.	31 (1)	Number of workmen employed in the industry	For first offence	For the second offence	For third offence
		1 to 50	₹ 10,000/-	₹ 15,000/-	₹ 20,000/-
		51 to 100	₹ 15,000/-	₹ 20,000/-	₹ 25,000/-
		101 to 500	₹ 20,000/-	₹ 25,000/-	₹ 30,000/-
		More than 500	₹ 30,000/-	₹ 35,000/-	₹ 40,000/-
9.	31 (2)	(i) For each workman, for the first offence ₹1000/-, for the second offence ₹ 2000/- and for the third offence ₹ 3000/-.			
		(ii) For Employer:			
		Number of workmen employed in the industry	For first offence	For the second offence	For third offence
		1 to 50	₹ 1500/-	₹ 3000/-	₹ 6000/-
		51 to 100	₹ 3000/-	₹ 6000/-	₹ 10000/-
		101 to 500	₹ 4000/-	₹ 8000/-	₹ 15,000/-
		More than 500	₹ 5000/-	₹ 10000/-	₹ 20000/-

Provided that the State Government may, by notification in the Official Gazette, amend the composition amount specified in above Table:

Provided further that the offence committed of the same nature shall be compoundable only for the first three offences:

Provided also that such offences shall be compounded only after the alleged offender has acted to the satisfaction of such officer or authority that such offence is not continued any further.

(2) Where an offence has been compounded under sub-section (1), no further proceedings shall be taken against the offender in respect of such offence and the offender, if in custody, shall be discharged.”.

8. *Insertion of new section 36C.*— After section 36B of the principal Act, the following section shall be inserted, namely:—

“36C. *Power to exempt new Industries.*— Where the State Government is satisfied in relation to any new industrial establishment or new undertaking or class of new industrial establishments or new undertakings that it is necessary in the public interest to do so, it may, by notification in the Official Gazette, exempt, conditionally or unconditionally, any such new establishment or new undertaking or class of new establishments or new undertakings from all or any of the provisions of this Act for a period of one thousand days from the date of the establishment of such new industrial establishment or new undertaking or class of new establishments or new undertakings, as the case may be.

*Explanation:*— For the purpose of this section, the expression “new industrial establishment or new undertaking or class of new industrial establishments or new undertakings” means such industrial establishment or undertaking or class of industrial establishments or undertakings which are established within a period of one thousand days after the commencement of

the Industrial Disputes (Goa Amendment) Act, 2020”.

9. *Repeal and Saving.*— (1) The Industrial Disputes (Goa Amendment) Ordinance, 2020 (Ordinance No. 8 of 2020) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act, as amended by this Act.

### Statement of Objects and Reasons

In sub-section (1) of section 2-A of the Industrial Disputes Act, 1947 (Central Act 14 of 1947) (herein after referred to as the “said Act”) no time limit is specified for raising disputes connected with or arising out of discharge, dismissal, retrenchment or termination of an individual workman and sometimes such disputes are raised after a lapse of many years which cause difficulties in settlement of disputes. It was therefore considered expedient for providing time limit in respect of raising the disputes. This shall ensure that the disputes are raised within the prescribed time frame. The Industrial Disputes (Goa Amendment) Ordinance, 2020 (Ordinance No. 8 of 2020) was promulgated by the Governor of Goa on 26-06-2020 after obtaining instructions from the President of India in pursuance of the proviso to clause (1) of Article 213 of the Constitution of India so as to provide, time limit of one year for raising the industrial disputes covered under sub-section (1) of section 2-A of the said Act by way of inserting sub-section (4). Further on similar lines the time limit in sub-section (3) was reduced from “three” years to “one” year for speedy disposal of the disputes.

Clause (b) of section 25F was also amended so as to enhance the payment of fifteen days average pay to payment of 45 days average pay for every completed years of continuous service in respect of retrenchment. Also, sub-section (9) of section 25-N of the said Act was amended so as to enhance the payment



of fifteen days average pay to payment of 45 days average pay for every completed year of continuous service so as to make the process of retrenchment/closure less painful for both employers and employees. The said amendment was made with the object of having reformative impact both on the industry and the employees. Also sub-section (8) of section 25-O of the said Act was amended so as to provide for payment of an amount equivalent to forty five days.

Section 25-K of the said Act was also substituted to increase number of workmen from one hundred to three hundred so as to encourage the employers to employ more number of workers in the industrial establishments.

New section 31A was also inserted to make provision for compounding of offences.

The Bill also seeks to insert section 36C so as to empower the State Government from the provisions of the said Act, thus encouraging investors to set up their new industries.

The Bill also seeks to repeal the Industrial Disputes (Goa Amendment) Ordinance, 2020 (Ordinance No. 8 of 2020) promulgated by the Governor of Goa on 26th day of June, 2020.

This Bill seeks to achieve the above objects.

#### Financial Memorandum

No financial implications are involved in this Bill.

#### Memorandum Regarding Delegated Legislation

Clause 2 of the Bill empowers the authority that may be specified by the State Government, to condone the delay beyond such period of one year if the applicant workman satisfies that authority, that he had sufficient cause for not raising the dispute within the period of one year.

Clause 4 of the Bill, empowers the State Government without prejudice to the provisions of sub-section (1), if satisfied that maintenance of industrial peace or prevention of victimization of workmen so requires, by notification in the Official Gazette, apply the provisions of this Chapter to an industrial establishment (not being an establishment of a seasonal character or in which work is performed only intermittently) in which such number of workmen which may be less than three hundred but not less than one hundred, as may be specified in the notification, were employed on an average per working day for the preceding twelve months.

Clause 7 of the Bill empowers the State Government to issue notification for specifying authority/officer to compound offences punishable under the Act.

Clause 8 of the Bill empowers the State Government by inserting new section "36C Power to exempt new Industries", by which the State Government in relation to any new industrial establishment or new undertaking or class of new industrial establishments or new undertakings if necessary in the public interest, it may, by notification in the Official Gazette, exempt, conditionally or unconditionally, any such new establishment or new undertaking or class of new establishments or new undertakings from all or any of the provisions of this Act for a period of one thousand days from the date of the establishment of such new industrial establishment or new undertaking or class of new establishments or new undertakings, as the case may be.

These delegations are of normal character.

Assembly Hall Porvorim, Goa. 27th July, 2020.	SMT. JENNIFER MONSERRATE Minister for Labour & Employment.
---	--

Assembly Hall, Porvorim, Goa. 27th July, 2020.	SMT. NAMRATA ULMAN Secretary to the Legislative Assembly of Goa.
--	--

ANNEXURE

**Extract of The Industrial Disputes Act, 1947.**

1. *Short title, extent and commencement.*— (1) This Act may be called The Industrial Disputes Act, 1947.

[(2) It extends to the whole of India];

(3) It shall come into force on the first day of April, 1947.

2. 2-A. *Dismissal, etc., on an individual workman to be deemed to be an industrial dispute.*— [(1)] where any employer discharges, dismisses, retrenches or otherwise terminates the services of an individual workman, any dispute or difference between that workman and his employer connected with, or arising out of, such discharge, dismissal, retrenchment or termination shall be deemed to be an industrial dispute notwithstanding that no other workman nor any union of workmen is a party to the dispute.

(2) Notwithstanding anything contained in section 10, any such workman as is specified in sub-section (1) may, make an application direct to the Labour Court or Tribunal for adjudication of the dispute referred to therein after the expiry of forty-five days from the date he has made the application to the Conciliation Officer of the appropriate Government for conciliation of the dispute, and in receipt of such application the Labour Court or Tribunal shall have powers and jurisdiction to adjudicate upon the dispute, as if it were a dispute referred to it by the appropriate Government in accordance with the provisions of this Act and all the provisions of this Act shall apply in relation to such adjudication as they apply in relation to an industrial dispute referred to it by the appropriate Government.

(3) The application referred to in sub-section (2) shall be made to the Labour Court or Tribunal before the expiry of three years from the date of discharge, dismissal, retrenchment or otherwise termination of service as specified in sub-section (1).

3. 25-F. *Condition precedent to retrenchment of workmen.*— No workman employed in any industry who has been in continuous service for not less than one year under an employer shall be retrenched by that employer until—

(a) the workman has been given one month's notice in writing indicating the reason for retrenchment and the period of notice has expired, or the workman has been paid in lieu of such notice, wages for the period of the notice:

(b) the workman has been paid, at the time of retrenchment, compensation which shall be equivalent to fifteen days' average pay [for every completed year of continuous service] or any part thereof in excess of six months; and

(c) notice in the prescribed manner is served on the appropriate Government [or such authority as may be specified by the appropriate Government by notification in the Official Gazette.]

4. 25-K. *Application of Chapter V-B.*— (1) The provisions of this Chapter shall apply to an industrial establishment (not being an establishment of a seasonal character or in which work is performed only intermittently) in which not less than [one hundred] workmen were employed on an average per working day for the preceding twelve months.

(2) If a question arises whether an industrial establishment is of a seasonal character or whether work is performed therein only intermittently, the decision of the appropriate Government thereon shall be final.

5. 25-N. *Condition precedent to retrenchment of workmen.*— (1) No workman employed in any industrial establishment to which this Chapter applies, who has been in continuous service for not less than one year under an employer shall be retrenched by that employer until,-

(a) The workman has been given three months' notice in writing indicating the reason for retrenchment and the period of notice has expired or the workman has been paid in lieu of such notice, wages for the period of the notice; and

(b) The prior permission of the appropriate Government or such authority as may be specified by that Government by notification in the Official Gazette (hereafter in this section referred to as the specified authority) has been obtained on an application made in this behalf.

(2) An application for permission under sub-section (1) shall be made by the employer in the prescribed manner stating clearly the reasons for the intended retrenchment and a copy of such application shall also be served simultaneously on the workmen concerned in the prescribed manner.

(3) Where an application for permission under sub-section (1) has been made, the appropriate Government or the specified authority, after making such enquiry as it thinks fit and after giving a reasonable opportunity of being heard to the employer, the workmen concerned and the person

interested in such retrenchment, may, having regard to the genuineness and adequacy of the reasons stated by the employer, the interests of the workmen and all other relevant factors, by order and for reasons to be recorded in writing, grant or refuse to grant such permission and a copy of such order shall be communicated to the employer and the workmen.

(4) Where an application for permission has been made under sub-section (1) and the appropriate Government or the specified authority does not communicate the order granting or refusing to grant permission to the employer within a period of sixty days from the date on which such application is made, the permission applied for shall be deemed to have been granted on the expiration of the said period of sixty days.

(5) An order of the appropriate Government or the specified authority granting or refusing to grant permission shall, subject to the provisions of sub-section (6), be final and binding on all the parties concerned and shall remain in force for one year from the date of such order.

(6) The appropriate Government or the specified authority may, either on its own motion or on the application made by the employer or any workman, review its order granting or refusing to grant permission under sub-section (3) or refer the matter or, as the case may be, cause it to be referred, to a Tribunal for adjudication:

Provided that where a reference has been made to a Tribunal under this sub-section, it shall pass an award within a period of thirty days from the date of such reference.

(7) Where no application for permission under sub-section (1) is made, or where the permission for any retrenchment has been refused, such retrenchment shall be deemed to be illegal from the date on which the notice of retrenchment was given to the workman and the workman shall be entitled to all the benefits under any law for the time being in force as if no notice had been given to him.

(8) Notwithstanding anything contained in the foregoing provisions of this section, the appropriate Government may, if it is satisfied that owing to such exceptional circumstances as accident in the establishment or death of the employer or the like, it is necessary so to do, by order, direct that the provisions of sub-section (1) shall not apply in relation to such establishment for such period as may be specified in the order.

(9) Where permission for retrenchment has been granted under sub-section (3) or where permission for retrenchment is deemed to be granted under sub-section (4), every workman who is employed in that establishment immediately before the date of application for permission under this section shall be entitled to receive, at the time of retrenchment, compensation which shall be equivalent to fifteen days' average pay for every completed year or continuous service or any part thereof in excess of six months.

6. 25-O. *Procedure for closing down an undertaking.*— (1) An employer who intends to close down an undertaking of an industrial establishment to which this Chapter applies shall, in the prescribed manner, apply, for prior permission at least ninety days before the date on which the intended closure is to become effective, to the appropriate Government, stating clearly the reason for the intended closure of the undertaking and a copy of such application shall also be served simultaneously on the representatives of the workmen in the prescribed manner.

Provided that nothing in this sub-section shall apply to an undertaking set up for the construction of buildings, bridges, roads, canals, dams or for other construction work.

(2) Where an application for permission has been made under sub-section (1), the appropriate Government, after making such enquiry as it thinks fit and after giving a reasonable opportunity of being heard to the employer, the workmen and the persons interested in such closure may, having regard to the genuineness and adequacy of the reasons stated by the employer, the interests of the general public and all other relevant factors, by order and for reasons to be recorded in writing, grant or refuse to grant such permission and a copy of such order shall be communicated to the employer and the workmen.

(3) Where an application has been made under sub-section (1) and the appropriate Government does not communicate the order granting or refusing to grant permission to the employer within a period of sixty days from the date on which such application is made, the permission applied for shall be deemed to have been granted on the expiration of the said period of sixty days.

(4) An order of the appropriate Government granting or refusing to grant permission shall, subject to the provisions of sub-section (5), be final and binding on all the parties and shall remain in force for one year from the date off such order.



(5) The appropriate Government may, either on its own motion or on the application made by the employer or any workman, review its order granting or refusing to grant permission under sub-section (2) or refer the matter to a Tribunal for adjudication.

(6) where no application for permission under sub-section (1) is made within the period specified therein, or where the permission for closure has been refused, the closure of the undertaking shall be deemed to be illegal from the date of closure and the workmen shall be entitled to all the benefits under any law for the time being in force as if the undertaking had not been closed down.

(7) Notwithstanding anything contained in the foregoing provisions of this section, the appropriate Government may, if it is satisfied that owing to such exceptional circumstances as accident in the undertaking or death of the employer or the like it is necessary so to do, by order, direct that the provisions of sub-section (1) shall not apply in relation to such undertaking for such period as may be specified in the order.

(8) Where an undertaking is permitted to be closed down under sub-section (2) or where permission for closure is deemed to be granted under sub-section (3), every workman who is employed in that undertaking immediately before the date of application for permission under this section, shall be entitled to receive compensation which shall be equivalent to fifteen days' average pay for every completed year of continuous service or any part thereof in excess of six months.

7. 31. *Penalty for other offences.*— (1) Any employer who contravenes the provisions of section 33 shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

(2) Whoever contravenes any of the provisions of this Act or any rule made thereunder shall, if no other penalty is elsewhere provided by or under this Act for such contravention, be punishable with fine which may extend to one hundred rupees.

8. 36B. *Power to exempt.*— Where the appropriate Government is satisfied in relation to any industrial establishment or undertaking or any class of industrial establishment or undertaking carried on by a department of that Government that adequate provisions exist for the investigation and settlement of industrial dispute in respect of workmen employed in such establishment or undertaking or class of establishments or undertakings, it may, by notification in the Official Gazette, exempt,

conditionally or unconditionally such establishment or undertaking or class of establishments or undertakings from all or any of the provisions of this Act.

LA/LEGN/2020/636

The following bill which was introduced in the Legislative Assembly of the State of Goa on 27th July, 2020 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Contract Labour (Regulation and Abolition) (Goa Amendment) Bill, 2020

(Bill No. 15 of 2020)

A

BILL

*further to amend the Contract Labour (Regulation and Abolition) Act, 1970 (Central Act No. 37 of 1970), as in force in the State of Goa.*

BE it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Contract Labour (Regulation and Abolition) (Goa Amendment) Act, 2020.

(2) It shall be deemed to have come into force on the 26th day of June, 2020.

2. *Amendment of section 1.*— In section 1 of the Contract Labour (Regulation and Abolition) Act, 1970 (Central Act 37 of 1970), as in force in the State of Goa (hereinafter referred to as the "principal Act"), in sub-section (4), for the word "twenty", wherever it occurs, the word "fifty" shall be substituted.

3. *Insertion of new section 25A.*— After section 25 of the principal Act, the following section shall be inserted, namely:—

"25A. *Compounding of offences.*— (1) Any offence punishable under sub-sections



(1) and (2) of section 22 and section 24 may, either before or after the institution of the prosecution, on an application by the alleged offender, be compounded by such officer or authority as the State Government may, by notification in the Official Gazette, specify in this behalf for the amount as specified in the table below.

TABLE

Number of workmen employed in establishment	Composition amount
50 to 100	₹ 20000/-
101 to 500	₹ 35000/-
More than 500	₹ 50000/-

Provided that the State Government may, by notification in the Official Gazette, amend the composition amount specified in above Table;

Provided further that the offence committed of the same nature shall be compoundable only for the first three offences:

Provided also that such offences shall be compounded only after the alleged offender has acted to the satisfaction of such officer or authority that such offence is not continued any further.

(2) Where an offence has been compounded under sub-section (1), no further proceedings shall be taken against the offender in respect of such offence and the offender, if in custody, shall be discharged”.

4. *Repeal and Saving.*— (1) The Contract Labour (Regulation and Abolition) (Goa Amendment) Ordinance, 2020 (Ordinance No. 7 of 2020) is hereby repealed.

(2) Notwithstanding such repeal anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

#### Statement of Objects and Reasons

The Contract Labour (Regulation and Abolition) Act, 1970 (Central Act 37 of 1970) (hereinafter referred to as the “said Act”) as of now applies to the establishments

engaging 20 or more contractual employees. The proposed Bill aims at increasing the threshold limit of applicability of the Act from twenty to fifty with the object of facilitating the initiatives undertaken in the field of labour reforms.

There has been considerable rise in outsourcing. It is, therefore, necessary that small establishments should not be made to face the rigorous provisions in the said Act. However, depending upon the circumstances the Government is empowered to make the Act applicable to lesser number of employees by issuing notification. The amendment shall serve as an experiment and may induce investment in Goa.

Due to this amendment establishments or contractors who employs less than 50 workers as contract labour, will not be required to register or obtain a licence under the said Act. This change would be considered significant by establishments with small scale operations and those who rely on out sourced work force for multiple activities carried out by them.

Further, in order to make provision for compounding of offences new section 25A is proposed to be inserted in the said Act.

The Contract Labour (Regulation and Abolition) (Goa Amendment) Ordinance, 2020 (Ordinance No. 7 of 2020) was promulgated by the Governor of Goa on 26th day of June, 2020, after obtaining instructions from the President of India in pursuance of the proviso to clause (1) of Article 213 of the Constitution of India so as to provide for aforesaid amendments to said Act.

The Bill also seeks to repeal the Contract Labour (Regulation and Abolition) (Goa Amendment) Ordinance, 2020, promulgated by the Governor of Goa on 26th day of June, 2020.

This Bill seeks to achieve the above objects.

#### Financial Memorandum

No financial implications are involved in this Bill.

### Memorandum Regarding Delegated Legislation

Clause 3 of the Bill empowers the Government to issue notification for specifying authority/officer to compound offences punishable under sub-sections (1) and (2) of section 22 and section 24 of the Contract Labour (Regulation and Abolition) Act, 1970 (Central Act No. 37 of 1970) the Act.

Clause 3 of the Bill also empowers the State Government to issue notification for amending the composition amount specified in the Table of section 25A.

These delegations are of normal character.

Assembly Hall SMT. JENNIFER MONSERRATE  
Porvorim, Goa. Minister for Labour  
27th July, 2020. & Employment.

Assembly Hall SMT. NAMRATA ULMAN  
Porvorim, Goa. Secretary to the  
27th July, 2020. Legislative Assembly of Goa.

### ANNEXURE

#### Extract of The Contract Labour (Regulation and Abolition) Act, 1970.

1. *Short title, extent, commencement and application.*— (1) This Act may be called The Contract Labour (Regulation and Abolition) Act, 1970.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act.

(4) It applies—

(a) to every establishment in which twenty or more workmen are employed or were employed on any day of the preceding twelve months as contract labour;

(b) to every contractor who employs or who employed on any day of the preceding twelve months twenty or more workmen:

Provided that the appropriate Government may, after giving not less than two months' notice of its intention so to do, by notification in the Official Gazette, apply the provisions of this Act to any establishment or contractor employing such

number of workmen less than twenty as may be specified in the notification.

(5) (a) It shall not apply to establishments in which work only of an intermittent or casual nature is performed.

(b) If a question arises whether work performed in an establishment is of an intermittent or casual nature, the appropriate Government shall decide that question after consultation with the Central Board or, as the case may be, a State Board, and its decision shall be final.

*Explanation.*— For the purpose of this sub-section, work performed in an establishment shall not be deemed to be of an intermittent nature—

(i) if it was performed for more than one hundred and twenty day in the preceding twelve months, or

(ii) if it is of a seasonal character and is performed for more than sixty days in a year.

2. 25. *Offences by companies.*— (1) If the person committing an offence under this Act is a company, the company as well as every person in charge of, and responsible to, the company for the conduct of its business at the time of the commission of the offence shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or that the commission of the offence is attributable to any neglect on the part of any director, manager, managing agent or any other officer of the company, such director, manager, managing agent or such other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against any punished accordingly.

*Explanation.*— For the purpose of this section—

(a) “company” means any body corporate and includes a firm or other association of individuals; and

(b) “director”, in relation to a firm, means partner in the firm.

LA/LEGN/2020/637

The following bill which was introduced in the Legislative Assembly of the State of Goa on 27th July, 2020 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

## The Factories (Amendment) Bill, 2020

(Bill No. 16 of 2020)

A

BILL

*further to amend the Factories Act, 1948 (Central Act 63 of 1948), as in force in the State of Goa.*

BE it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Factories (Goa Amendment) Act, 2020.

(2) The provisions of section 2 and section 4 of this Act shall be deemed to have come into force on the 7th day of July, 2020 and the provisions of section 3 shall come into force at once.

2. *Amendment of section 2.*— In section 2 of the Factories Act, 1948 (Central Act 63 of 1948), as in force in the State of Goa (hereinafter referred to as the "principal Act"), in clause (m),—

(i) in sub-clause (i), for the words "ten or more workers", the words "twenty or more workers" shall be substituted;

(ii) in sub-clause (ii), for the words "twenty or more workers", the words "forty or more workers" shall be substituted.

3. *Insertion of new section 5A.*— After section 5 of the principal Act, the following section shall be inserted, namely:—

"5A. *Power to exempt in public interest.*— Where the State Government is

satisfied in the public interest that it is necessary to create more economic activities and employment opportunities, it may, by notification in the Official Gazette, exempt, subject to such conditions as it may think fit, any new factory or class or description of new factories which are established and whose commercial production start, from all or any of the provisions of this Act for a period of one thousand days from the date on which such commercial production start.

*Explanation:*— For the purposes of this section, the expression "new factory or class or description of new factories" means such factory or class or description of factories which are established and whose commercial production start within a period of one thousand days from the date of commencement of the Factories (Goa Amendment) Act, 2020."

4. *Amendment of section 85.*— In section 85 of the principal Act, in sub-section (1), in clause (i), for the words "ten" and "twenty", the words "twenty" and "forty" shall be respectively substituted.

5. *Repeal and Savings.*— (1) The Factories (Goa Amendment) Ordinance, 2020 (Ordinance No. 9 of 2020) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

### Statement of Objects and Reasons

With a view to boost the manufacturing sector, to facilitate ease of doing business and to create more economic activities and employment opportunities, the Governor of Goa has promulgated the Factories (Goa Amendment) Ordinance, 2020 (Ordinance No. 9 of 2020) on 07th day of July, 2020, after obtaining prior instructions from the President of India in pursuance of the proviso to article



213 of the Constitution, so as to amend the Factories Act, 1948 (Central Act 63 of 1948), as in force in the State of Goa.

The Bill seeks to repeal the said Ordinance and insert a new section 5A in the said Act, so as to enable the State Government to exempt, subject to such conditions as it may think fit, any new factory or class or description of new factories which are established and whose commercial production start, from all or any of the provisions of the said Act for a period of one thousand days from the date on which such commercial production start, so as to create more economic activities and employment opportunities.

This Bill seeks to achieve the above objects.

#### Financial Memorandum

Financial implications are involved in this Bill as the amendment to the section 2 of the said Act shall cause a loss of revenue of Rs. 5 lakhs approximately per annum on account of de-registration of certain registered factories employing upto 20 workers whereby annual fees shall not be charged.

#### Memorandum Regarding Delegated Legislation

Clause 3 of the Bill empowers the State Government to issue notification for exempting certain new factories or class or description of new factories from all or any of the provisions of the Factories Act, 1948 (Central Act 63 of 1948).

This delegation is of normal character.

Assembly Hall, CHANDRAKANT (Babu) KAVLEKAR  
Porvorim, Goa Dy. Chief Minister/  
20th July, 2020. Minister for Factories  
and Boilers

Assembly Hall, NAMRATA A. ULMAN  
Porvorim, Goa. Secretary to the  
20th July, 2020. Legislative Assembly of Goa

#### ANNEXURE

#### Extract of clause (m) of section 2 and section 85 of The Factories Act, 1948 (Central Act 63 of 1948)

#### Clause (m) section 2

(m) "factory" means any premises including the precincts thereof—

(i) whereon ten or more workers are working, or were working on any day of the preceding twelve months, and in any part of which a manufacturing process is being carried on with the aid of power, or is ordinarily so carried on, or

(ii) whereon twenty or more workers are working, or were working on any day of the preceding twelve months, and in any part of which a manufacturing process is being carried on without the aid of power, or is ordinarily so carried on, but does not include a mine subject to the operation of the Mines Act, 1952 (35 of 1952), or a mobile unit belonging to the armed forces of the union, a railway running shed or a hotel, restaurant or eating place;

*Explanation I:* For computing the number of workers for the purposes of this clause all the workers in different groups and relays in a day shall be taken into account.

*Explanation II:* For the purposes of this clause, the mere fact that an Electronic Data Processing Unit or a Computer Unit is installed in any premises or part thereof, shall not be construed to make it a factory if no manufacturing process is being carried on in such premises or part thereof;

Section 85. *Power to apply the act to certain premises.*— (1) The State Government may, by notification in the Official Gazette, declare that all or any of the provisions of this Act shall apply to any place wherein a manufacturing process is carried on with or without the aid of power or is so ordinarily carried on, notwithstanding that—

(i) the number of persons employed therein is less than ten, if working with the aid of power and less than twenty if working without the aid of power, or

(ii) the persons working therein are not employed by the owner thereof but are working with the permission of, or under agreement with, such owner: Provided that the manufacturing

process is not being carried on by the owner only with the aid of his family.

(2) After a place is so declared, it shall be deemed to be a factory for the purposes of this Act, and the owner shall be deemed to be the occupier, and any person working therein, a worker.

*Explanation:* For the purposes of this section, owner shall include a lessee or mortgagee with possession of the premises.

Assembly Hall, CHANDRAKANT (Babu) KAVLEKAR  
Porvorim, Goa. Dy. Chief Minister/  
20th July, 2020. /Minister for Factories and  
Boilers

Assembly Hall, NAMRATA A. ULMAN  
Porvorim, Goa. Secretary to the  
20th July, 2020. Legislative Assembly of Goa

-----  
LA/LEGN/2020/638

The following bill which was introduced in the Legislative Assembly of the State of Goa on 27th July, 2020 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

-----  
The Goa (Recovery of Arrears of Tax  
through Settlement) (Amendment)  
Bill, 2020

(Bill No. 18 of 2020)

A  
BILL

*further to amend the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009).*

BE it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2020.

(2) It shall be deemed to have come into force on the 20th day of May, 2020.

2. *Amendment of long title.*— In the long title of the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009) (hereinafter referred to as the "principal Act"), for the expression "31st day of March, 2015", the expression "31st day of March, 2016 or 31st day of January, 2020, as the case may be" shall be substituted.

3. *Amendment of section 2.*— In section 2 of the principal Act, for clause (j), the following clause shall be substituted, namely:—

"(j) "specified period" means,-

(i) any period of assessment upto the financial year ending on 31st day of March, 2016, in case where such assessment is finalized by passing assessment order on or before 31st day of January, 2020 and such assessment order is not disputed in appeal, revision or review filed under the relevant Act or before any Court;

(ii) any period of assessment upto the 30th day of June, 2017, in case where such assessment is disputed in appeal, revision or review filed under the relevant Act or before any Court before 31st day of January, 2020."

4. *Substitution of section 4.*— For section 4 of the principal Act, the following section shall be substituted, namely:—

"4. *Eligibility for settlement.*— Subject to the other provisions of this Act, an applicant shall be eligible to make an application for settlement of his arrears of assessed tax, interest or penalty for the specified period:

Provided that no application for such settlement shall be entertained if appellate or revisional authority or Court has remanded the case back to the assessing authority for fresh assessment and such assessment has not been completed as on 31st day of January, 2020:

Provided further that the cases assessed or reassessed under section 31 or section

31A of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), shall not be eligible to make an application under section 5:

Provided also that the cases already decided and settled before commencement of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2020 shall not be taken up for settlement under this Act.”.

5. *Amendment of section 5.*— In section 5 of the principal Act, in sub-section (1), for the expression “before expiry of three months, from the date of coming into force of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2016”, the expression “before expiry of six months, from the date of coming into force of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2020” shall be substituted.

6. *Amendment of section 6.*— In section 6 of the principal Act, in sub-section (2), for the existing provisos, the following provisos shall be substituted, namely:—

“Provided that an applicant being a dealer, whose appeal is pending before the Appellate Authority under the relevant Act or before Tribunal, as on the 31st day of January, 2020 and who has paid ten percent or fifty percent of the disputed amount of tax in accordance with sub-section (4) of section 35 or sub-section (2) of section 36, as the case may be, of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), shall pay the balance amount, if any, by using e-challan and submit to the designated authority a self-attested photocopy of such challan in proof of payment of the amount as determined and intimated by the designated authority in Form II:

Provided further that where the designated authority is satisfied that the applicant being a dealer, whose appeal is pending before the Appellate Authority under the relevant Act or before Tribunal as on the 31st day of January, 2020, has paid ten percent or fifty percent of the disputed amount of tax in accordance with

sub-section (4) of section 35 or sub-section (2) of section 36, as the case may be, of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and that there is no further amount payable for the purpose of settlement at the rates specified in section 7, he shall issue a certificate of settlement in Form III hereto to the applicant and thereupon, such applicant shall be discharged from his liability to make payment of the balance amount of arrears of tax, interest and penalty to which he was liable before settlement:

Provided also that where an applicant whose appeal is pending before the Appellate Authority under the Goa Value Added Tax Act, 2005 or Tribunal, as on the 31st day of January, 2020 and who has paid ten percent or fifty percent of the disputed amount of interest and penalty in accordance with sub-section (4) of section 35 or sub-section (2) of section 36, as the case may be, of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) wherever applicable, such amount shall not be adjusted against the amount payable for the purpose of settlement of tax at the rates specified in section 7 of this Act:

Provided also that in respect of cases where any appeal or application for review/revision/rectification is not filed under the provisions of the relevant Act, the applicant shall not be eligible for refund of any penalty or interest already paid, either in full or in part under this Act.”.

7. *Substitution of section 7.*— For section 7 of the principal Act, the following section shall be substituted, namely:—

“7. *Rate applicable in determining the amount payable.*— The amount payable by an applicant for settlement of arrears of tax, interest and penalty shall be as follows:—

(a) Where the arrears of tax, interest and penalty have arisen on account of any order of assessment relating to the specified period and where no review or appeal or revision is preferred against such order as on 31st day of January,



2020 or if preferred is already decided on the date of commencement of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2020, such arrears shall be settled at the rate of 100% of the arrears of tax; and any interest levied thereon and/or penalty imposed thereof shall be waived fully.

(b) Where the arrears of tax, interest and penalty have arisen on account of any order of assessment relating to the specified period is disputed, either in review or appeal or in revision or in any other suit or writ petition, filed before any court of law, on or before 31st day of January, 2020, such arrears shall be settled at the rate of 50% of the arrears of tax; and any interest levied thereon and/or penalty imposed thereof shall be waived fully.

(c) Where the arrears of tax, interest and penalty have arisen due to non-submission of declaration forms or declaration certificates, such as, Form 'C', Form 'D', Form 'E-I/E-II', Form 'F', Form 'H' of the Central Sales Tax (Registration and Turnover) Rules, 1957 or certificates of exemption in Form ST XI A or ST XI B, of the Goa Sales Tax Act, 1964 (Act No. 4 of 1964) and dealer has filed an appeal against such dues determined in any order of assessment relating to the specified period, such arrears shall be settled at the rate of 50% of the arrears of tax to be worked out after considering the declaration forms or declaration certificates which the dealer has submitted till the date of making application in accordance with section 5 of this Act and the dealer shall be discharged from his liability of payment towards interest and penalty to which he was liable before settlement.

(d) Notwithstanding anything contained in clause (a), (b) and (c) above, the applicant shall not be eligible for refund of any amount that may become excess as a result of settlement under the provisions of this Act."

8. *Substitution of Form I and Form II.*— For the existing Form I and Form II of the principal Act, the following forms shall be substituted, namely:—

-----  
"FORM I

**Application for Settlement**

(See section 5)

To,

The Designated Authority,

-----  
-----  
-----

I \_\_\_\_\_  
Proprietor/Partner/Karta/Managing Director/  
Director/Principal Officer/duly authorized officer/  
President/Secretary/legal heir/Successor/ assignee  
or nominee/myself/on behalf of an applicant, being  
eligible under section 4 of the Goa (Recovery of  
Arrears of Tax through Settlement) Act, 2009 (Goa  
Act 17 of 2009), hereby apply for settlement of  
arrears of tax, penalty and interest.

I furnish hereunder the requisite particulars:—

- (1) Reference to Certificate of  
Registration:
  - (i) VAT TIN :
  - (ii) CST No. :
  - (iii) Entry Tax Regn. No. :
  - (iv) Luxury Tax Regn. No. :
  - (v) Pre-VAT Sales Tax No. :
  - (vi) Entertainment Tax Regn. No. :
- (2) Name of the applicant :
- (3) Status of the applicant :
- (4) Name and Style of the business :  
or  
The trade name of the business :
- (5) Address of the Business.-
  - (i) Principal place of business :
  - (ii) Factory premises :
- (6) Present postal address, if  
it is different from (5) :  
above
- (7) Period in respect of  
assessment of tax, interest

- and penalty, to which the application relates : Whether  
(Enclose copy of the assessment order for reference.) it is Sales Tax/CST/Luxury Tax Entertainment Tax/Entry Tax/VAT:-
- (8) Arrears of tax applied for Settlement :  
(i) Tax in arrears :  
(ii) Interest in arrears :  
(iii) Penalty in arrears :  
Total :
- (9) (i) the reference of the appeal/review/revision/suit/petition filed (Please enclose a copy thereof).:  
(ii) Authority with which it is pending either for hearing or decision. :  
(iii) In case the appeal is pending before Tribunal, whether fifty per cent of the disputed amount is already paid? If yes, furnish details. (Please enclose a copy/ies of challans) :  
(iv) In case the appeal is pending before Assistant Commissioner or Additional Commissioner, whether ten percent of the disputed amount is already paid? If yes, furnish details. (Please enclose a copy/ies of challans) :  
(v) Date of presentation of appeal/review/revision/suit/petition, so pending.:
- (10) Details of declaration forms or Certificates:  
(i) Type of form/certificate :  
(ii) Total No. of forms/certificates :  
(iii) Total assessable value of above :  
(iv) Tax assessed on above :

- (v) Arrears after considering forms/Certificate :  
(11) Net amount of arrears applied for settlement  
(i) Tax Rs. :  
(ii) Interest Rs. :  
(iii) Penalty Rs. :  
Total : \_\_\_\_\_

DECLARATION

I/We ..... solemnly declare that to the best of my/our knowledge and belief,—

(a) the particulars and information given in this application are correct and complete;

(b) the amount of arrears of tax, interest and penalty shown hereinabove are truly stated and relate to the relevant period as mentioned in this application; and

(c) I/ the applicant am/is not otherwise ineligible for making this application in terms of the provisions of said Act.

.....  
(Signature)

.....  
(Name of the signatory in full)

.....  
(Status in relation to the applicant)

Place:

Date:

FORM II

**Intimation to the applicant by the designated authority**

[See section 6(2)]

No. \_\_\_\_\_

To,

Partner/Proprietor/Manager/Director

of \_\_\_\_\_

Address: \_\_\_\_\_

Registration No. \_\_\_\_\_ under the relevant Act.

Acknowledgement No. \_\_\_\_\_

Arrears in respect of period of assessment 01-04- \_\_\_\_\_ to 31-03- \_\_\_\_\_

Sir/Madam,

With reference to your application bearing acknowledgement No. \_\_\_\_\_ dated \_\_\_\_\_, for the settlement of arrears of tax, interest and penalty relating to the period \_\_\_\_\_ received in my office on \_\_\_\_\_, you are hereby informed that the amount payable for settlement of arrears of tax and/or interest has been determined by me under sub-section (1) of section 6 of the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009), as follows:

(i) Arrears of tax	Rs. _____
(ii) Arrears of interest	Rs. _____
(iii) Arrears of penalty	Rs. _____
(iv) Amount of tax and interest determined payable for settlement:-	
Tax	Rs. _____
Interest	Rs. _____
Penalty	Rs. _____
Total	Rs. _____

(Rupees \_\_\_\_\_ only)

You are required to pay the amount by generating an e-challan within twenty days from the receipt of this intimation and furnish a self-attested copy of the receipt of such payment to this office.

Date: \_\_\_\_\_ Signature \_\_\_\_\_  
(Seal) \_\_\_\_\_ Designation \_\_\_\_\_  
.....  
(Appropriate designated authority)".

9. *Repeal and Savings.*— The Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Ordinance, 2020 (Ordinance No. 3 of 2020) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

### Statement of Objects and Reasons

The bill seeks to suitably amend the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009), so as to enforce payment of arrears of tax and thereby reduce the pendency of litigations.

The Bill also seeks to repeal the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Ordinance, 2020 (Ordinance No. 3 of 2020), promulgated by the Governor of Goa on 20-05-2020 so as to amend the said Act.

This Bill seeks to achieve the above object.

### Financial Memorandum

The Bill covers a settlement scheme for various outstanding dues that remained unpaid or are in dispute before various Appellate authorities, Tribunal and/or Court of Law. The revenue that to be earned by the Government, has remained unpaid or stuck up due to pending litigations. By settlement the Government expects to recover Rs. 280 Crores approximately.

### Memorandum Regarding Delegated Legislation

No delegated legislation is involved in this Bill.

Assembly Hall, SHRI PRAMOD P. SAWANT  
Porvorim, Goa. Hon. Chief Minister/  
\_\_\_\_\_, 2020 /Finance Minister

Assembly Hall, NAMRATA ULMAN  
Porvorim, Goa. Secretary to the Legislative  
\_\_\_\_\_, 2020 Assembly of Goa

### Governor's Recommendation under Article 207 of the Constitution of India

In pursuance of article 207 of the Constitution of India, I, Satya Pal Malik, the Governor of Goa hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Bill, 2020.

RAJ BHAVAN SATYA PAL MALIK  
Date: 23-07-2020. Governor of Goa



ANNEXURE

**Extract of The Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2016 (Goa Act 15 of 2016)**

AN

ACT

*further to amend the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009).*

BE it enacted by the Legislative Assembly of Goa, in the Sixty-Seventh Year of Republic of India, as follows:—

1. *Short title, extent and commencement.*— (1) This Act may be called the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2016.

(2) It shall come into force at once.

2. *Amendment of long title.*— In the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009 (Goa Act 17 of 2009) (hereinafter referred to as the “principal Act”), in the long title,—

(i) for the expression “31st of March, 2005”, the expression “31st day of March, 2015” shall be substituted.;

(ii) for the words “Central Sales Tax Law, Luxury Tax Law and Entry Tax Law”, the words “Central Sales Tax Law, VAT Law, Entertainment Tax Law, Luxury Tax Law and Entry Tax Law” shall be substituted.

3. *Amendment of section 2.*— In section 2 of the principal Act,—

(i) in clause (a), for the word “hotelier”, the words “hotelier or proprietor” shall be substituted;

(ii) for clause (b), the following clause shall be substituted, namely:—

“(b) “arrears of tax, penalty and interest” means,—

(i) tax, by whatever name called, payable by a dealer or a hotelier or a proprietor upon assessment or otherwise under the relevant Act in respect of the specified period; or

(ii) penalty imposed upon a dealer or a hotelier or a proprietor, for default in

furnishing returns and/or payment of tax, or for any other offence, in accordance with the provisions of relevant Act, in respect of the specified period; or

(iii) interest payable by a dealer or a hotelier or a proprietor for default in payment of tax or delay in payment of tax under the relevant Act, in respect of the specified period;”;

(iii) in clause (d), for the expression “Goa Sales Tax Act, 1964 (Act 4 of 1964)”, the expression “Goa Sales Tax Act, 1964 (Act 4 of 1964) or the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005)” shall be substituted;

(iv) after clause (e), the following clause shall be inserted, namely:—

“(ee) “Form” means a Form appended to this Act;”;

(v) after clause (h), the following clause shall be inserted, namely:—

“(hh) “proprietor” means the proprietor defined in section 2(q) of the Goa Entertainment tax Act, 1964 (Act 2 of 1964) or section 2(ii) of the Goa Tax on Luxuries Act, 1988 (Goa Act 17 of 1988), as the case may be;”;

(vi) for clause (i), the following clause shall be substituted, namely:—

“(i) “relevant Act” means,—

(a) the Central Sales Tax Act, 1956 (Central Act 74 of 1956); or

(b) the Goa Entertainment Tax Act, 1964 (Act 2 of 1964); or

(c) the Goa Sales Tax Act, 1964 (Act 4 of 1964); or

(d) the Goa Tax on Luxuries Act, 1988 (Goa Act 17 of 1988); or

(e) the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000); or

(f) the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005); and the rules framed or Notifications issued thereunder;”;

(vii) in clause (j), for the expression “the financial year ending on 31st day of March, 2005”, the expression “31st day of March, 2015” shall be substituted.

4. *Substitution of section 4.*— For section 4 of the principal Act, the following section shall be substituted, namely:—

"4. *Eligibility for settlement.*— Subject to the other provisions of this Act, an applicant shall be eligible to make an application for settlement of his arrears of assessed tax, interest or penalty for the specified period, on which dispute is raised before an authority including Appellate authority or Court on or before the 31st day of March, 2016:

Provided that no application for settlement shall be entertained if appellate or revisional authority or Court has remanded the case back to the assessing authority for fresh assessment and such assessment has not been completed as on 31st day of March, 2015:

Provided further that the cases already decided or settled before commencement of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2016, shall not be taken up.

5. *Amendment of section 5.*— In section 5 of the principal Act,—

(i) in sub-section (1), for the expression "in the Form specified in Part A of the Schedule hereto before expiry of three months from the date of coming into force of this Act", the expression "in Form I heretofore expiry of three months from the date of coming into force of the Goa (Recovery of Arrears of Tax through Settlement) (Amendment) Act, 2016" shall be substituted;

(ii) after sub-section (1), the following sub-sections shall be inserted, namely:—

"(1A) The application under sub-section (1) shall be made through electronic system, by using a system code availed from the appropriate assessing authority. The applicant shall enter the details in accordance with the instructions that are applicable for making such application through electronic system.

(1B) Upon making application through the electronic system, the system shall generate an acknowledgement, the printed copy of which shall be signed and verified by the applicant and submitted to the designated authority by such date as may be mentioned in the said acknowledgement, failing which, the application shall be summarily rejected."

6. *Amendment of section 6.*— In section 6 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) After the amount payable by the applicant is determined under sub-section (1) by the

designated authority, the designated authority shall inform the same to the applicant in Form II hereto. The applicant shall pay the amount by using e-challan within twenty days from the date of receipt of the intimation, and submit a self-attested photocopy of such challan to the designated authority:

Provided that an applicant being a dealer, whose appeal is pending before the tribunal as on 31st day of March, 2016 and who has paid fifty percent of the disputed amount of tax, interest and penalty in accordance with sub-section (2) of section 36 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), shall pay the balance amount, if any, by using e-challan and submit to the designated authority, a self-attested photocopy such challan in proof of payment of the amount as determined and intimated by the designated authority in Form II:

Provided further that, where the designated authority is satisfied that the applicant being a dealer, whose appeal is pending before the tribunal as on 31st day of March, 2016, has paid fifty per cent of the disputed amount of tax, interest and penalty in accordance with sub-section (2) of section 36 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and that there is no further amount payable for the purpose of settlement at the rates specified in section 7, he shall issue a certificate of settlement in Form III hereto to the applicant and thereupon, such applicant shall be discharged from his liability to make payment of the balance amount of arrears of tax, interest and penalty to which he was liable before settlement."

7. *Substitution of section 7.*— For section 7 of the principal Act, the following section shall be substituted, namely:—

"7. *Rate applicable in determining the amount payable.*— The amount payable by an applicant for settlement of arrears of tax, interest and penalty, where the arrears of tax, interest and penalty have arisen on account of any order of assessment relating to the specified period, which is disputed either in review or in appeal or in revision or in any other suit or in Writ Petition filed before any Court of Law, on or before the 31st day of March, 2016, such arrears shall be settled at the rate of 50% of the disputed amount.

8. *Amendment of section 8.*— In section 8 of the principal Act, in sub-section (1), for the expression

"in form as specified in Part C of the Schedule", the words and figure "in Form III" shall be substituted.

9. *Substitution of Schedule.*— For the existing Schedule of the principal Act, the following forms shall be substituted, namely:—

\_\_\_\_\_  
"FORM I

**Application for Settlement**

(See section 5)

To,

The Designated Authority,

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I

\_\_\_\_\_  
Proprietor/Partner/Karta/Managing Director/  
Director/Principal Officer/duly authorized Officer/  
President/Secretary/legal heir/successor/assignee  
or nominee/myself/on behalf of an applicant, being  
eligible under section 4 of the Goa (Recovery of  
Arrears of Tax through Settlement) Act, 2009, hereby  
apply for settlement of arrears of tax, penalty and  
interest.

I furnish hereunder the requisite particulars:—

(1) Reference to Certificate of  
Registration:

(i) VAT TIN :

(ii) CST No. :

(iii) Entry Tax Regn. No. :

(iv) Luxury Tax Regn. No. :

(v) Pre-VAT Sales Tax No. :

(vi) Entertainment Tax Regn. No. :

(2) Name of the applicant :

(3) Status of the applicant :

(4) Name and Style of the business :

or

The trade name of the business :

(5) Address of the Business.-

(i) Principal place of business :

(ii) Factory premises :

(6) Present postal address, if  
it is different from (5) :  
above

(7) Period in respect of  
assessment of tax, interest 01-04\_\_ to  
and penalty, to which the 31-03\_\_

application relates : Whether  
(Enclose copy of the assess- it is Sales  
ment order for reference.) Tax/CST/  
Luxury  
Tax/Tax/  
Entry  
Tax/VAT:-

(8) Arrears of tax applied for  
Settlement :  
(i) Tax in arrears :  
(ii) Interest in arrears :  
(iii) Penalty in arrears : \_\_\_\_\_  
Total : \_\_\_\_\_

(9) (i) the reference of the appeal/  
petition filed (Please enclose  
a copy thereof).:

(ii) Authority with which it is  
pending either for hearing or  
decision. :

(iii) In case the appeal is pending  
before Tribunal, whether fifty  
per cent of the disputed  
amount is already paid? If yes,  
furnish details. (Please  
enclose a copy/ies of  
challans) :

(iv) Date of presentation of  
appeal/review/revision, so  
pending. :

\_\_\_\_\_  
FORM II

**Intimation to the applicant by the designated  
authority**

[See section 6(2)]

No. \_\_\_\_\_

To,

\_\_\_\_\_  
Partner/Proprietor/Manager/Director  
of \_\_\_\_\_

Address: \_\_\_\_\_

Registration No. \_\_\_\_\_ under  
the relevant Act.

Acknowledgement No. \_\_\_\_\_

Arrears in respect of period of assessment  
01-04- \_\_\_\_ to 31-03- \_\_\_\_



Sir/Madam,

With reference to your application bearing acknowledgement No. \_\_\_\_\_ dated \_\_\_\_\_, for the settlement of arrears of tax, interest and penalty relating to the period \_\_\_\_\_ received in my office on \_\_\_\_\_, you are hereby informed that the amount payable for settlement of arrears of tax and/or interest has been determined by me under sub-section (1) of section 6 of the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009, as follows:

(i) Arrears of tax in dispute	Rs. _____
(ii) Arrears of interest	Rs. _____
(iii) Arrears of penalty	Rs. _____
(iv) Amount of tax and interest determined payable for settlement:-	
Tax	Rs. _____
Interest	Rs. _____
Penalty	Rs. _____
Total	Rs. _____
(Rupees _____ only)	

You are required to pay the amount by generating an e-challan within twenty days from the receipt of this intimation and furnish a self-attested photocopy of the receipted copy thereof to this office.

Date: \_\_\_\_\_ Signature \_\_\_\_\_  
(Seal) \_\_\_\_\_ Designation \_\_\_\_\_  
.....  
(Appropriate designated authority)

FORM III

**Certificate of settlement issued by the designated authority**

[See section 8(1)]

On the basis of the application made by \_\_\_\_\_ (name of the applicant), who is carrying on/used to carry on the business in the trade, name of \_\_\_\_\_ at \_\_\_\_\_ (address) and who is/was holding R. C. (Local /Central /Luxury/Entry/Entertainment) No. \_\_\_\_\_ and TIN No. \_\_\_\_\_ under the \_\_\_\_\_ (name of the relevant Act), it is certified that the Arrears of tax,

interest and penalty arisen for the assessment period \_\_\_\_\_ which was pending in review/appeal/revision before \_\_\_\_\_ (name of the appropriate review/appellate/revisonal authority), being review/appeal/revision case No. \_\_\_\_\_, has been settled under sub-section (1) of section 8 of the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009.

The applicant on the above application has paid a net amount of Rs. .... as final settlement, which has been accepted.

ISSUED this \_\_\_\_\_ day of \_\_\_\_\_.

Signature  
Designation

(Seal) (Appropriate designated authority)".

**Extract of the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009  
(Goa Act 17 of 2009).**

The Goa (Recovery of Arrears of Tax through Settlement) Act, 2009  
(Goa Act 17 of 2009) [20-8-2009]

AN

ACT

to provide for the expeditious enforcement of payment of arrears of tax relating to the period upto 31st of March, 2005, under Sales Tax Law, Central Sales Tax Law, Luxury Tax Law and Entry Tax Law, as in force in the State of Goa, by way of Settlement and matters connected therewith.

2. *Definitions.*— (1) In this Act, unless the context otherwise requires—

(a) "applicant" means an applicant referred to in section 5 and includes "dealer" or "hotelier," his legal heir, successor, assignee, or nominee;

(b) "arrears of tax, penalty and interest" means,—

(i) tax, by whatever name called, payable by a dealer or a hotelier upon assessment or otherwise under the relevant Act in respect of the specified period; or

(ii) penalty imposed upon dealer or a hotelier, for the default in furnishing returns

and/or payment of tax, in accordance with the provisions of the relevant Act, in respect of the specified period; or

(iii) interest payable by a dealer or a hotelier under the relevant Act for default in payment of tax or delay in payment of tax, beyond the specified time, in respect of the specified period;

(c) "Commissioner" means the Commissioner as referred to in the relevant Act";

(d) "dealer" means the dealer defined in section 2 of the Goa Sales Tax Act, 1964 (Act 4 of 1964);

(e) "designated authority" means the authority specified in section 3;

(f) "Government" means the Government of Goa;

(g) "hotelier" means the hotelier defined in section 2 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988);

(h) "prescribed" means prescribed by rules made under this Act;

(i) "relevant Act" means,—

(i) the Goa Sales Tax Act, 1964 (Act 4 of 1964); or

(ii) the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988); or

(iii) the Central Sales Tax Act, 1956 (Central Act 74 of 1956); or

(iv) the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000), the rules and the Notifications issued thereunder;

(j) "specified period" means any period of assessment upto the financial year ending on 31st day of March, 2005.

(2) Unless there is anything repugnant to the subject or context, all words and expressions used in this Act, which are not defined herein, but defined or used in the relevant Act, shall have the same meaning as respectively assigned to them in the relevant Act.

**4. Eligibility for settlement.**— (1) Subject to the other provisions of this Act, an applicant shall be eligible to make an application for settlement of his arrears of tax, interest or penalty for the specified period where the amount in arrears does not exceed Rs. 20.00 lacs (Rupees Twenty lacs) per assessment, whether such amount is disputed in appeal, revision

or review filed under the relevant Act or not:

Provided that where any appellate or revisional authority or any Court has remanded the case back to the assessing authority for fresh assessment and such assessment has not been completed as on the date of commencement of this Act, such case shall not be taken for settlement under this Act.

**5. Application by the applicant.**— (1) An application for the purpose of section 4 shall be made by an applicant to the designated authority in the Form specified in Part A of the Schedule hereto before expiry of three months, from the date of coming into force of this Act or by such extended date as the Government may, by notification in the Official Gazette, specify.

(2) The designated authority shall verify the correctness of the particulars furnished in the application, with reference to the records available with the assessing authority or any other authority with whom such records may be available, as the case may be.

(3) An applicant shall make application separately for each year under each of the Acts specified in clause (i) of section 2.

**6. Determination of amount payable for settlement of arrears.**— (1) Where the designated authority is satisfied about the correctness of the particulars set forth in the application made by the applicant, he shall, by order in writing, determine the amount payable by the applicant for the purpose of settlement of arrears of tax, interest and penalty at the rates specified in section 7:

Provided that the amount determined and payable by the applicant under this sub-section shall be rounded off to the nearest ten rupees.

(2) After the amount payable by the applicant is determined under sub-section (1) by the designated authority, the designated authority shall inform the same to the applicant in Form specified in Part B of the Schedule hereto. The applicant shall pay the amount within fifteen days from the date of receipt of the intimation, by challan, duly certified and issued by the designated authority, and submit a receipted copy thereof to the designated authority.

**7. Rate applicable in determining the amount payable.**— The amount payable by an applicant for settlement of arrears of tax, interest and penalty shall be as follows:—

(a) Where the arrears of tax have arisen on account of any order of assessment relating to

the specified period and where no review or appeal or revision is preferred against the said order on the date of commencement of this Act, at the rate of 50% of the arrears of tax and interest only and any penalty levied thereof shall be waived fully.

(b) Where the arrears of tax, interest and penalty arisen on account of any order of assessment relating to the specified period is disputed, either in review or in appeal or in revision or in any other suit or in Writ Petition, filed before any Court of Law, on the date of commencement of this Act, such arrears shall be settled at the rate of 50% of the arrears of tax and 25% of the interest only and any penalty levied thereof shall be waived fully.

(c) Where the arrears are of post-assessment interest and penalty, the applicant shall pay 50% of the post-assessment interest only and the penalty levied thereof shall be waived fully.

(d) Where the arrears have arisen due to non receipt of declaration forms or declaration certificates, such as, Form 'C', Form 'D', Form 'E-I/E-II', Form 'F', Form 'H' or certificates of exemption in Form ST XI A or ST XI B, such arrears shall be settled at the rate of 50% of the arrears of tax only and the applicant shall be discharged from his liability of payment towards interest and penalty to which he was liable before settlement.

**8. Settlement of arrears and issue of certificate of settlement.**— (1) The designated authority, on being satisfied that the applicant has paid the amount determined under section 6, shall issue a certificate of settlement in form as specified in Part C of the Schedule hereto, to the applicant and thereupon, such applicant shall be discharged from his liability to make payment of the balance amount of arrears of tax, interest and penalty to which he was liable before settlement.

(2) The designated authority may, by Order, for reasons to be recorded in writing, reject the application of the applicant on the ground that no question of settlement arises or rectify or amend the certificate of settlement issued under sub-section (1):

Provided that no order adversely affecting the applicant shall be passed without giving him a reasonable opportunity of being heard:

Provided further that an appeal against the order of the designated authority shall lie to the

Commissioner and such appeal shall be made within a period of sixty days from the date of such order.

## SCHEDULE

### PART A

#### Application for Settlement

(See section 5)

To,

The Designated Authority,

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I

\_\_\_\_\_  
Proprietor/Partner/Karta/Managing Director/  
Director/Principal Officer/duly authorized officer/  
President/ Secretary/legal heir/Successor/assignee  
or nominee/myself/on behalf of an applicant, being  
eligible under section 4 of the Goa (Recovery of  
Arrears of Tax through Settlement) Act, 2009, hereby  
apply for settlement of arrears of tax, penalty and  
interest.

I furnish hereunder the requisite particulars:—

- (1) Name of the applicant :
- (2) Status of the applicant :
- (3) Name and Style of the business :

or

The trade name of the business :

- (4) Address of the Business.-
  - (i) Principal place of business :
  - (ii) Add. place of business :
  - (iii) Factory premises :

- (5) Present postal address, if it is  
different from (4) above :

- (6) Reference to Certificate of  
Registration:
  - (i) VAT TIN :
  - (ii) CST No. :
  - (iii) Entry Tax Regn. No. :
  - (iv) Luxury Tax Regn. No. :
  - (v) Pre-VAT Sales Tax No. :

- (7) Period in respect of  
assessment of tax, interest 01-04\_\_ to  
and penalty, to which the 31-03\_\_



application relates : Whether it  
(Enclose copy of the assess- is Sales  
ment order for reference.) Tax/CST/  
Luxury  
Tax/Tax/  
Entry  
Tax/VAT:-

relate to the relevant period as mentioned in this application; and

(c) I/the applicant am/is not otherwise ineligible for making this application in terms of the provisions of said Act.

(8) Arrears of tax applied for Settlement:

(Signature)

(i) Tax in arrears :

(ii) Interest in arrears :

(iii) Penalty in arrears : \_\_\_\_\_

(Name of the signatory in full)

Total : \_\_\_\_\_

(Status in relation to the applicant)

(9) (i) whether the arrears is disputed in appeal/ revision/ review :

(ii) If yes, please give the reference of the appeal/ petition filed (Please enclose a copy thereof) :

(iii) Authority with which it is pending either for hearing or decision :

(iv) Date of presentation of appeal/ review/revision, so pending :

#### PART B

#### Intimation to the applicant by the designated authority

[See section 6(2)]

No. \_\_\_\_\_

To,

Partner/Proprietor/Manager/Director

of \_\_\_\_\_

Address: \_\_\_\_\_

Registration No. \_\_\_\_\_ under the relevant Act.

Arrears in respect of period of assessment 01-04-\_\_\_\_ to 31-03-\_\_\_\_

Sir/Madam,

With reference to your application No. \_\_\_\_\_ in Part A dated \_\_\_\_\_, for the settlement of arrears of tax, interest and penalty relating to the period \_\_\_\_\_ received in my office on \_\_\_\_\_, you are hereby informed that the amount payable for settlement of arrears of tax and/ or interest has been determined by me under sub-section (1) of section 6 of the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009, as follows:

(i) Arrears of tax in dispute Rs. \_\_\_\_\_

(ii) Amount covered by furnishing Turnover Tax of declaration Forms

C or D Forms

E-I/E-II Forms

F Forms

H Forms

Certificate in Form ST XI A

(10) Whether any declaration in Form C Form Rs.  
C or D, Form E-I/E-II or Form F D Form Rs.  
or Form H or certificate in Form E-I Form Rs.  
ST XI A or ST XI B is collected E-II Form Rs.  
subsequent to assessment which F Form Rs.  
helps to reduce the arrears of tax. H Form Rs.  
If so, please file the said forms, ST XI A Rs.  
Alongwith the statements. ST XI B Rs. \_\_\_\_\_

(11) Net amount of arrears applied for settlement:

Tax Rs. \_\_\_\_\_

Interest Rs. \_\_\_\_\_

Penalty Rs. \_\_\_\_\_

Total Rs. \_\_\_\_\_

#### VERIFICATION

I/We \_\_\_\_\_ solemnly declare that to the best of my/our knowledge and belief,—

(a) the particulars and information given in this application are correct and complete;

(b) the amount of arrears of tax, interest and penalty shown hereinabove are truly stated and

Certificate in Form ST XI B \_\_\_\_\_  
 Total \_\_\_\_\_  
 (iii) Net arrears of tax [(i) – (ii)] Rs. \_\_\_\_\_  
 (iv) Arrears of interest Rs. \_\_\_\_\_  
 (v) Arrears of penalty Rs. \_\_\_\_\_  
 (vi) Amount of tax and interest determined payable for settlement:-  
 Tax Rs. \_\_\_\_\_  
 Interest Rs. \_\_\_\_\_  
 Total Rs. \_\_\_\_\_  
 (Rupees \_\_\_\_\_ only)

Certified challan is enclosed. You are required to pay the amount by challan by \_\_\_\_\_ and furnish receipted copy of the challan to this office.

Date: \_\_\_\_\_ Signature \_\_\_\_\_  
 (Seal) \_\_\_\_\_ Designation \_\_\_\_\_

.....  
 (Appropriate designated authority)

#### PART C

#### Certificate of settlement issued by the designated authority

[See section 8(1)]

On the basis of the application made by \_\_\_\_\_ (name of the applicant), who is carrying on/used to carry on the business in the trade, name of \_\_\_\_\_ at \_\_\_\_\_ (address) and who is/was holding R. C. (Local/Central/Luxury/Entry/) No. \_\_\_\_\_ and TIN No. \_\_\_\_\_ under the \_\_\_\_\_ (name of the relevant Act), it is certified that:-

\*(1) Arrears of tax, interest or penalty arisen on account of the order of assessment for the period from \_\_\_\_\_ to \_\_\_\_\_ against which, no appeal is preferred upto \_\_\_\_\_ has been settled under sub-section (1) of section 8 of the Settlement of Appeals and Arrears under Goa Sales Tax, Central Sales Tax, Goa Tax on Luxuries and Goa Tax on Entry of Goods Act, 2009.

\*(2) Arrears of tax, interest and penalty arisen for the assessment period \_\_\_\_\_ which

was pending in review/appeal/revision before \_\_\_\_\_ (name of the appropriate review/appellate/revisional authority), being review/appeal/revision case No. \_\_\_\_\_, has been settled under sub-section (1) of section 8 of the Goa (Recovery of Arrears of Tax through Settlement) Act, 2009.

The applicant on the above application has paid a net amount of Rs. \_\_\_\_\_ as final settlement, which has been accepted.

ISSUED this \_\_\_\_\_ day of \_\_\_\_\_.

\*Strike out whichever is not applicable.

N.B.: Endorse one copy of the settlement certificate in Part A, Part B, and Part C to the Commissioner.

Signature \_\_\_\_\_  
 Designation \_\_\_\_\_

.....  
 (Appropriate designated authority)  
 (Seal)

LA/LEGN/2020/639

The following bill which was introduced in the Legislative Assembly of the State of Goa on 27th July, 2020 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

#### The Goa Goods and Services Tax (Second Amendment) Bill, 2020

(Bill No. 19 of 2020)

A

BILL

*further to amend the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017).*

BE it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Goods and Services Tax (Second Amendment) Act, 2020.

(2) Save as otherwise provided in this Act,—

(a) sections 2 and 13 of this Act shall be deemed to have come into force on the 30th day June, 2020;

(b) sections 3 to 11 and 14 of this Act shall come into force on such date as the Government may, by notification in the Official Gazette, appoint; and

(c) section 12 of this Act shall be deemed to have come into force on the 31st day of March, 2020.

2. *Amendment of section 2.*— In section 2 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the "principal Act"), in clause (114), for sub-clauses (c) and (d), the following sub-clauses shall be substituted, namely:—

"(c) Dadra and Nagar Haveli and Daman and Diu;

(d) Ladakh;"

3. *Amendment of section 10.*— In section 10 of the principal Act, in sub-section (2), in clauses (b), (c) and (d), after the words "of goods", the words "or services" shall be inserted.

4. *Amendment of section 16.*— In section 16 of the principal Act, in sub-section (4), the words "invoice relating to such" shall be omitted.

5. *Amendment of section 29.*— In section 29 of the principal Act, in sub-section (1), for clause (c), the following clause shall be substituted, namely:—

"(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25:"

6. *Amendment of section 30.*— In section 30 of the principal Act, in sub-section (1), for the proviso, the following proviso shall be substituted, namely:—

"Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,—

(a) by the Additional Commissioner, for a period not exceeding thirty days;

(b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a)."

7. *Amendment of section 31.*— In section 31 of the principal Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

"Provided that the Government may, on the recommendations of the Council, by notification,—

(a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed;

(b) subject to the condition mentioned therein, specify the categories of services in respect of which,—

(i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or

(ii) tax invoice may not be issued."

8. *Amendment of section 51.*— In section 51 of the principal Act,—

(a) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed;"

(b) sub-section (4) shall be omitted.

9. *Amendment of section 122.*— In section 122 of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely:—

"(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is



conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.”.

10. *Amendment of section 132.*— In section 132 of the principal Act, in sub-section (1),—

(i) for the expression “Whoever commits any of the following offences”, the expression “Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences” shall be substituted;

(ii) for clause (c), the following clause shall be substituted, namely:—

“(c) avails input tax credit using the invoice or bill referred to in clause (b) or fraudulently avails input tax credit without any invoice or bill;”;

(iii) in clause (e), the expression “, fraudulently avails input tax credit” shall be omitted.

11. *Amendment of section 140.*— In section 140 of the principal Act, with effect from the 1st day of July, 2017,—

(a) in sub-section (1), after the words “existing law”, the words “within such time and” shall be inserted and shall be deemed to have been inserted;

(b) in sub-section (2), after the words “appointed day”, the words “within such time and” shall be inserted and shall be deemed to have been inserted;

(c) in sub-section (3), for the words “goods held in stock on the appointed day subject to”, the expression “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted and shall be deemed to have been substituted;

(d) in sub-section (5), for the words “existing law”, the expression “existing law, within such time and in such manner as may be prescribed” shall be substituted and shall be deemed to have been substituted;

(e) in sub-section (6), for the words “goods held in stock on the appointed day subject to”, the expression “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted and shall be deemed to have been substituted;

12. *Insertion of new section 168A.*— After section 168 of the principal Act, the following section shall be inserted, namely:—

“168A. (1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified under this Act in respect of actions which cannot be completed or complied with due to force majeure.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

*Explanation.*— For the purposes of this section, the expression “force majeure” means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.”.

13. *Amendment of section 172.*— In section 172 of the principal Act, in sub-section (1), in the proviso, for the words “three years”, the words “five years” shall be substituted.

14. *Amendment of Schedule II.*— In Schedule II to the principal Act, in paragraph 4, the words “whether or not for a consideration,” at both the places where they occur, shall be omitted and shall be deemed to have been omitted with effect from the 1st day of July, 2017.

15. *Repeal and Saving.*— (1) The Goa Goods and Services Tax (Second Amendment)

Ordinance, 2020 (Ordinance No. 1 of 2020) and the Goa Goods and Services Tax (Amendment) Ordinance, 2020 (Ordinance No. 5 of 2020) are hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinances, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

### Statement of Objects and Reasons

The Governor of Goa has promulgated the Goa Goods and Services Tax (Second Amendment) Ordinance, 2020 (Ordinance No. 1 of 2020) on the 8th day of May, 2020 so as to insert section 168 A in the Goa Goods and Services Tax Act, 2017, (Goa Act 4 of 2017) (hereinafter referred to as the "said Act") to empower the Government to extend time limit specified in the said Act, in respect of actions which cannot be completed or complied with due to force majeure.

The Governor of Goa has also promulgated another Ordinance namely, the Goa Goods and Services Tax (Amendment) Ordinance, 2020 (Ordinance No. 5 of 2020) on the 9th day of June, 2020 so as to,—

(i) amend clause (114) of section 2 of the said Act so as to align the definition of "Union territory" in line with the Jammu and Kashmir Reorganisation Act, 2019 (Central Act No. 34 of 2019) and the Dadra and Nagar Haveli and Daman and Diu (Merger of Union Territories), Act, 2019 (Central Act No. 44 of 2019).

(ii) amend clauses (b), (c) and (d) of sub-section (2) of section 10 of the said Act to harmonise the conditions for eligibility for opting to pay tax under sub-section (1) and sub-section (2A) of section 10 of the said Act.

(iii) amend sub-section (4) of section 16 of the said Act so as to delink the date of issuance of debit note from the date of

issuance of the underlying invoice for purposes of availing input tax credit.

(iv) amend clause (c) of sub-section (1) of section 29 of the said Act so as to provide for cancellation of registration obtained voluntarily under sub-section (3) of section 25.

(v) substitute the proviso to sub-section (1) of section 30 of the said Act so as to empower the Additional Commissioner and Commissioner to extend the time limit for filing an application for revocation of cancellation of registration.

(vi) amend section 31 of the said Act so as to empower the Government to notify the categories of services or supplies in respect of which tax invoice shall be issued and to make rules regarding the time and manner of its issuance.

(vii) amend section 51 of the said Act so as to empower the Government to make rules to provide for the form and manner in which a certificate of tax deduction at source shall be issued and to omit sub-section (4).

(viii) insert a new sub-section (1A) in section 122 of the said Act so as to make the beneficiary of certain transactions at whose instance such transactions are conducted liable for penalty.

(ix) amend section 132 of the said Act so as to make the offence of fraudulent availment of input tax credit without invoice or bill cognizable and non-bailable and to make any person who retains the benefit of certain transactions and at whose instance such transactions are conducted liable for punishment.

(x) amend section 140 of the said Act with retrospective effect to empower the Government to make rules to provide for the time limit and the manner for availing input tax credit against certain unavailed credit under the existing law.

(xi) amend section 172 of the said Act so as to extend the time limit provided for

removal of difficulties thereunder from three years to five years, with effect from the date of commencement of the said Act.

(xii) amend paragraph 4 of Schedule II to the said Act so as to omit the words "whether or not for consideration" from the 1st day of July, 2017, retrospectively so as to give clarity to the meaning of the entries (a) and (b) of said paragraph.

This Bill also seeks to repeal both the said Ordinances.

This Bill seeks to achieve the above objects.

#### Financial Memorandum

The proposed Goa Goods and Services Tax (Second Amendment) Bill, 2020 does not involve any recurring or non-recurring expenditure from the Consolidated Fund of the State.

#### Memorandum Regarding Delegated Legislation

Clause 1 (2) of the Bill empowers the Government to issue notification for appointing the date for bringing certain provisions of the Act into force.

Clause 7 of the Bill empowers the Government to issue notification to specify categories or supplies in respect of which a tax invoice shall be issued and to frame rules specifying time and manner for the said purpose.

Clause 8 of the Bill empowers the Government to make rules for prescribing form and manner in which a certificate of tax deduction at source shall be issued.

Clause 11 of the Bill empowers the Government to make rules for prescribing the time limit and the manner for the purposes specified in section 140 of the said Act.

Clause 12 of the Bill empowers the Government to issue notification for extending the time limit.

These delegations are of normal character.

Assembly Hall                      SHRI PRAMOD P. SAWANT  
Porvorim, Goa.                      Minister for Labour  
\_\_\_\_\_, 2020.                      & Employment.

Assembly Hall                      NAMRATA ULMAN  
Porvorim, Goa.                      Secretary to the  
\_\_\_\_\_, 2020.                      Legislative Assembly of Goa.

#### Governor's Recommendation under article 207 of the Constitution of India

In pursuance of article 207 of the Constitution of India, I, Satya Pal Malik, the Governor of Goa hereby recommend, the introduction and consideration of the Goa Goods and Services Tax (Second Amendment) Bill, 2020, by the Legislative Assembly of Goa.

RAJ BHAVAN                      SATYA PAL MALIK  
Date: 23-07-2020.                      Governor of Goa

#### ANNEXURE

#### Extracts from The Goa Goods And Services Tax Act, 2017 (Goa Act 4 of 2017)

2. *Definitions.*— In this Act, unless the context otherwise requires,—

(114) "Union territory" means the territory of,—

- (a) the Andaman and Nicobar Islands;
- (b) Lakshadweep;
- (c) Dadra and Nagar Haveli;
- (d) Daman and Diu;
- (e) Chandigarh; and
- (f) other territory;



CHAPTER III

Levy and Collection of Tax

10. *Composition levy.*—

(2) The registered person shall be eligible to opt under sub-section (1), if—

(a) save as provided in sub-section (1), he is not engaged in the supply of services;

(b) he is not engaged in making any supply of goods which are not leviable to tax under this Act;

(c) he is not engaged in making any inter-State outward supplies of goods;

(d) he is not engaged in making any supply of goods through an electronic commerce operator who is required to collect tax at source under section 52;

CHAPTER V

Input Tax Credit

16. *Eligibility and conditions for taking input tax credit.*—

(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.

CHAPTER VI

Registration

29. *Cancellation or suspension of registration.*—

(1) The proper officer may, either on his own motion or on an application filed by the registered person or by his legal heirs, in case of death of such person, cancel the registration, in such manner and within such period as may be prescribed, having regard to the circumstances where,—

(a) the business has been discontinued, transferred fully for any reason including death of the proprietor, amalgamated with other legal entity, demerged or otherwise disposed of; or

(b) there is any change in the constitution of the business; or

(c) the taxable person, other than the person registered under sub-section (3) of section 25,

is no longer liable to be registered under section 22 or section 24.

30. *Revocation of cancellation of registration.*—

(1) Subject to such conditions as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in the prescribed manner within thirty days from the date of service of the cancellation order.

CHAPTER VII

Tax Invoice, Credit and Debit Notes

31. *Tax invoice.*—

(2) A registered person supplying taxable services shall, before or after the provision of service but within a prescribed period, issue a tax invoice, showing the description, value, tax charged thereon and such other particulars as may be prescribed:

Provided that the Government may, on the recommendations of the Council, by notification and subject to such conditions as may be mentioned therein, specify the categories of services in respect of which—

(a) any other document issued in relation to the supply shall be deemed to be a tax invoice; or

(b) tax invoice may not be issued.

CHAPTER X

Payment of Tax

51. *Tax deduction at source.*—

(3) The deductor shall furnish to the deductee a certificate mentioning therein the contract value, rate of deduction, amount deducted, amount paid to the Government and such other particulars in such manner as may be prescribed.

(4) If any deductor fails to furnish to the deductee the certificate, after deducting the tax at source, within five days of crediting the amount so deducted to the Government, the deductor shall pay, by way of a late fee, a sum of one hundred rupees per day from the day after the expiry of such five day period until the failure is rectified, subject to a maximum amount of five thousand rupees.

## CHAPTER—XVIII

## Appeals and Revision

109. *Appellate Tribunal and Benches thereof.*— (1) Subject to the provisions of this Chapter, the Goods and Services Tax Appellate Tribunal constituted under the Central Goods and Services Tax Act shall be the Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority under this Act.

(2) The constitution and jurisdiction of the State Bench and the Area Benches located in the State shall be in accordance with the provisions of section 109 of the Central Goods and Services Tax Act or the rules made thereunder.

## CHAPTER XIX

## Offences and Penalties

122. *Penalty for certain offences.*— (1) Where a taxable person who—

(i) supplies any goods or services or both without issue of any invoice or issues an incorrect or false invoice with regard to any such supply;

(ii) issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act or the rules made thereunder;

(iii) collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;

(iv) collects any tax in contravention of the provisions of this Act but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;

(v) fails to deduct the tax in accordance with the provisions of sub-section (1) of section 51, or deducts an amount which is less than the amount required to be deducted under the said sub-section, or where he fails to pay to the Government under sub-section (2) thereof, the amount deducted as tax;

(vi) fails to collect tax in accordance with the provisions of sub-section (1) of section 52, or collects an amount which is less than the amount required to be collected under the said sub-section or where he fails to pay to the Government the amount collected as tax under sub-section (3) of section 52;

(vii) takes or utilizes input tax credit without actual receipt of goods or services or both either fully or partially, in contravention of the provisions of this Act or the rules made thereunder;

(viii) fraudulently obtains refund of tax under this Act;

(ix) takes or distributes input tax credit in contravention of section 20, or the rules made thereunder;

(x) falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information or return with an intention to evade payment of tax due under this Act;

(xi) is liable to be registered under this Act but fails to obtain registration;

(xii) furnishes any false information with regard to registration particulars, either at the time of applying for registration, or subsequently;

(xiii) obstructs or prevents any officer in discharge of his duties under this Act;

(xiv) transports any taxable goods without the cover of documents as may be specified in this behalf;

(xv) suppresses his turnover leading to evasion of tax under this Act;

(xvi) fails to keep, maintain or retain books of account and other documents in accordance with the provisions of this Act or the rules made thereunder;

(xvii) fails to furnish information or documents called for by an officer in accordance with the provisions of this Act or the rules made thereunder or furnishes false information or documents during any proceedings under this Act;

(xviii) supplies, transports or stores any goods which he has reasons to believe are liable to confiscation under this Act;

(xix) issues any invoice or document by using the registration number of another registered person;

(xx) tampers with, or destroys any material evidence or documents;

(xxi) disposes off or tampers with any goods that have been detained, seized, or attached under this Act,

he shall be liable to pay a penalty of ten thousand rupees or an amount equivalent to the

tax evaded or the tax not deducted under section 51 or short deducted or deducted but not paid to the Government or tax not collected under section 52 or short collected or collected but not paid to the Government or input tax credit availed of or passed on or distributed irregularly, or the refund claimed fraudulently, whichever is higher.

132. *Punishment for certain offences.*— (1) Whoever commits any of the following offences, namely:—

(a) supplies any goods or services or both without issue of any invoice, in violation of the provisions of this Act or the rules made thereunder, with the intention to evade tax;

(b) issues any invoice or bill without supply of goods or services or both in violation of the provisions of this Act, or the rules made thereunder leading to wrongful availment or utilisation of input tax credit or refund of tax;

(c) avails input tax credit using such invoice or bill referred to in clause (b);

(d) collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;

(e) evades tax, fraudulently avails input tax credit or fraudulently obtains refund and where such offence is not covered under clauses (a) to (d);

(f) falsifies or substitutes financial records or produces fake accounts or documents or furnishes any false information with an intention to evade payment of tax due under this Act;

(g) obstructs or prevents any officer in the discharge of his duties under this Act;

(h) acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, purchasing or in any other manner deals with, any goods which he knows or has reasons to believe are liable to confiscation under this Act or the rules made thereunder;

(i) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made thereunder;

(j) tampers with or destroys any material evidence or documents;

(k) fails to supply any information which he is required to supply under this Act or the rules made thereunder or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information; or

(l) attempts to commit, or abets the commission of any of the offences mentioned in clauses (a) to (k) of this section,

shall be punishable—

(i) in cases where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds five hundred lakh rupees, with imprisonment for a term which may extend to five years and with fine;

(ii) in cases where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds two hundred lakh rupees but does not exceed five hundred lakh rupees, with imprisonment for a term which may extend to three years and with fine;

(iii) in the case of any other offence where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds one hundred lakh rupees but does not exceed two hundred lakh rupees, with imprisonment for a term which may extend to one year and with fine;

(iv) in cases where he commits or abets the commission of an offence specified in clause (f) or clause (g) or clause (j), he shall be punishable with imprisonment for a term which may extend to six months or with fine or with both.

## CHAPTER XX

### Transitional Provisions

140. *Transitional arrangements for input tax credit.*— (1) A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, credit of the amount of Value Added Tax, and Entry Tax, if any, carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law in such manner as may be prescribed:

Provided that the registered person shall not be allowed to take credit in the following circumstances, namely:—

(i) where the said amount of credit is not admissible as input tax credit under this Act; or



(ii) where he has not furnished all the returns required under the existing law for the period of six months immediately preceding the appointed date; or

(iii) where the said amount of credit relates to goods sold under notification no. 4/5/2005-FIN(R&C)(13) dated 31-03-2005 (The Goa Value Added Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2005) and claiming refund of value added tax paid thereon:

Provided further that so much of the such credit as is attributable to any claim related to section 3, sub-section (3) of section 5, section 6, section 6A or sub-section (8) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) which is not substantiated in the manner, and within the period, prescribed in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 shall not be eligible to be credited to the electronic credit ledger:

Provided also that an amount equivalent to the credit specified in the second proviso shall be refunded under the existing law when the said claims are substantiated in the manner prescribed in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957.

(2) A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, credit of the unavailed input tax credit in respect of capital goods, not carried forward in a return, furnished under the existing law by him, for the period ending with the day immediately preceding the appointed day in such manner as may be prescribed:

Provided that the registered person shall not be allowed to take credit unless the said credit was admissible as input tax credit under the existing law and is also admissible as input tax credit under this Act.

**Explanation.**— For the purposes of this section, the expression “unavailed input tax credit” means the amount that remains after subtracting the amount of input tax credit already availed in respect of capital goods by the taxable person under the existing law from the aggregate amount of input tax credit to which the said person was entitled in respect of the said capital goods under the existing law.

(3) A registered person, who was not liable to be registered under the existing law or who was engaged in the sale of exempted goods or tax free goods, by whatever name called, or goods which have suffered tax at the first point of their sale in

the State and the subsequent sales of which are not subject to tax in the State under the existing law but which are liable to tax under this Act or where the person was entitled to the credit of input tax at the time of sale of goods, if any, shall be entitled to take, in his electronic credit ledger, credit of the value added tax and entry tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day subject to the following conditions namely:—

(i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;

(ii) the said registered person is eligible for input tax credit on such inputs under this Act;

(iii) the said registered person is in possession of invoice or other prescribed documents evidencing payment of tax under the existing law in respect of such inputs; and

(iv) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day:

Provided that where a registered person, other than a manufacturer or a supplier of services, is not in possession of an invoice or any other documents evidencing payment of tax in respect of inputs, then, such registered person shall, subject to such conditions, limitations and safeguards as may be prescribed, including that the said taxable person shall pass on the benefit of such credit by way of reduced prices to the recipient, be allowed to take credit at such rate and in such manner as may be prescribed.

(4) A registered person, who was engaged in the sale of taxable goods as well as exempted goods or tax free goods, by whatever name called, under the existing law but which are liable to tax under this Act, shall be entitled to take, in his electronic credit ledger,-

(a) the amount of credit of the value added tax and entry tax, if any, carried forward in a return furnished under the existing law by him in accordance with the provisions of sub-section (1); and

(b) the amount of credit of the value added tax and entry tax, if any, in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day, relating to such exempted goods or tax free



goods, by whatever name called, in accordance with the provisions of sub-section (3).

(5) A registered person shall be entitled to take, in his electronic credit ledger, credit of value added tax and entry tax, if any, in respect of inputs received on or after the appointed day but the tax in respect of which has been paid by the supplier under the existing law, subject to the condition that the invoice or any other tax paying document of the same was recorded in the books of account of such person within a period of thirty days from the appointed day:

Provided that the period of thirty days may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding thirty days:

Provided further that the said registered person shall furnish a statement, in such manner as may be prescribed, in respect of credit that has been taken under this sub-section.

(6) A registered person, who was either paying tax at a fixed rate or paying a fixed amount in lieu of the tax payable under the existing law shall be entitled to take, in his electronic credit ledger, credit of value added tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day subject to the following conditions, namely:—

(i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;

(ii) the said registered person is not paying tax under section 10;

(iii) the said registered person is eligible for input tax credit on such inputs under this Act;

(iv) the said registered person is in possession of invoice or other prescribed documents evidencing payment of tax under the existing law in respect of inputs; and

(v) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day.

(7) The amount of credit under sub-sections (3), (4) and (6) shall be calculated in such manner as may be prescribed.

## CHAPTER XXI

### Miscellaneous

168. *Power to issue instructions or directions.*—The Commissioner may, if he considers it necessary

or expedient so to do for the purpose of uniformity in the implementation of this Act, issue such orders, instructions or directions to the State tax officers as it may deem fit, and thereupon all such officers and all other persons employed in the implementation of this Act shall observe and follow such orders, instructions or directions.

172. *Removal of difficulties.*— (1) If any difficulty arises in giving effect to any provisions of this Act, the Government may, on the recommendations of the Council, by a general or a special order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act or the rules or regulations made thereunder, as may be necessary or expedient for the purpose of removing the said difficulty:

Provided that no such order shall be made after the expiry of a period of three years from the date of commencement of this Act.

## SCHEDULE II

[See section 7]

### Activities or Transactions to be Treated As Supply of Goods or Supply of Services

#### 4. Transfer of business assets

(a) where goods forming part of the assets of a business are transferred or disposed of by or under the directions of the person carrying on the business so as no longer to form part of those assets, whether or not for a consideration, such transfer or disposal is a supply of goods by the person;

(b) where, by or under the direction of a person carrying on a business, goods held or used for the purposes of the business are put to any private use or are used, or made available to any person for use, for any purpose other than a purpose of the business, whether or not for a consideration, the usage or making available of such goods is a supply of services;

(c) where any person ceases to be a taxable person, any goods forming part of the assets of any business carried on by him shall be deemed to be supplied by him in the course or furtherance of his business immediately before he ceases to be a taxable person, unless—

(i) the business is transferred as a going concern to another person; or

(ii) the business is carried on by a personal representative who is deemed to be a taxable person.

LA/LEGN/2020/640

The following bill which was introduced in the Legislative Assembly of the State of Goa on 27th July, 2020 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

## The Court-Fees (Goa Amendment) Bill, 2020

(Bill No. 20 of 2020)

A

BILL

*further to amend the Court-Fees Act, 1870 (7 of 1870), as in force in the State of Goa.*

BE it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

**1. Short title and commencement.**— (1) This Act may be called the Court-Fees (Goa Amendment) Act, 2020.

(2) It shall come into force at once.

**2. Amendment of Schedule I and Schedule II.**— For the existing Schedule I and Schedule II of the Court-Fees Act, 1870 (7 of 1870), as in force in the State of Goa, the following Schedules shall be substituted, namely:—

### “SCHEDULE I A

Ad valorem Fees

Article number		Proper fee
(1)	(2)	(3)
	When the amount or value of the subject-matter in dispute does not exceed one thousand rupees.	Two hundred rupees.
	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, upto five thousand rupees.	Twelve rupees.
	When such amount or value exceeds five thousand rupees, for every hundred rupees, or part thereof, in excess, of five thousand rupees, upto ten thousand rupees.	Fifteen rupees.
1. Complaint, written statement pleading a set-off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or of cross-objection presented to any Civil or Revenue Court except those mentioned in section 3.	When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, upto twenty thousand rupees.	Seventy five rupees.
	When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, upto thirty thousand rupees.	One hundred rupees.
	When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, upto fifty thousand rupees.	One hundred rupees.

(1)	(2)	(3)
	<p>When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees, upto one lakh rupees.</p> <p>When such amount or value exceeds one lakh rupees, for every ten thousand rupees, or part thereof, in excess of one lakh rupees, upto eleven lakh rupees.</p> <p>When such amount or value exceeds eleven lakhs rupees, for every one lakh rupees, or part thereof, in excess of eleven lakhs rupees.</p> <p>Provided that, the maximum fee leviable on such plaint or memorandum of appeal shall be three lakh rupees.</p>	<p>One hundred and fifty rupees.</p> <p>Two hundred rupees.</p> <p>One thousand and two hundred rupees:</p>
2. Plaint in a suit for possession under the Specific Relief Act, 1963 (47 of 1963), section 6.		A fee of one half the amount prescribed in the scale under article 1 of this Schedule.
3. Application to the Collector for reference to the Court under section 18 of the Land Acquisition Act, 1894 (1 of 1894).		One half of fee on the difference between the amount claimed by the applicant and the amount awarded by the Collector according to the scale prescribed by Article 1 of this Schedule, subject to a minimum fee of fifty rupees.
4. Application for review of judgment, if presented on or after the ninetieth day from the date of the decree.		The fee leviable on the plaint or memorandum of appeal.
5. Application for review of judgment, if presented before the ninetieth day from the date of the decree.		One-half of the fee leviable on the plaint or memorandum of appeal.
6. Copy or translation of a judgment or order not being, or having the force of, a decree.	<p>When such judgment or order is passed by any Civil Court, other than a High Court or by the Presiding Officer of any Revenue Court or Office, or by any other Judicial or Executive Authority,</p> <p>When such judgment or order is passed by a High Court.</p>	<p>Fifty rupees.</p> <p>Hundred rupees.</p>
7. Copy of a decree or order having the force of a decree.	When such decree or order is made by any Civil Court other than a High Court, or by any Revenue Court-	Hundred rupees.

(1)	(2)	(3)
	When such decree or order is made by a District Court. When such decree or order is made by a High Court.	One hundred and fifty rupees. Two hundred rupees.
8. Copy of any document liable to stamp duty under the Indian stamp Act, 1899 (2 of 1899), when left by any party to a suit or proceeding in place of the original withdrawn.	(a) When the Stamp duty chargeable on the original does not exceed two hundred rupees. (b) In any other case.	The amount of the duty chargeable on the original. Five hundred rupees.
9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or office, or from the office of any chief officer charged with the executive administration of a Division.	For every three hundred and sixty words or fraction of three hundred and sixty words.	Ten rupees.
10. Probate of a will or letters of administration with or without will annexed.	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, but does not exceed ten thousand rupees. When such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees. When such amount or value exceeds fifty thousand rupees, but does not exceed two lakh rupees. When such amount or value exceeds two lakh rupees, but does not exceed three lakh rupees. When such amount or value exceeds three lakh rupees.  Provided that when, after the grant of a certificate under the Indian Succession Act, 1925 (Act 39 of 1925), or under any law for the time being in force, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.	Two and half per centum on such amount or value.  Three and half per centum on such amount or value.  Five per centum on such amount or value.  Six per centum on such amount or value.  Seven and half per centum on such amount or value, subject to the maximum of seventy-five thousand rupees:



(1)	(2)	(3)
11. Certificate under the Indian Succession Act, 1925 (Act 39 of 1925).	In any case.	Two and half per centum on the amount or value of any debt or security specified in the certificate under Part X section 374 of the Act, and three and half per centum on the amount or value of any debt or security to which the certificate is extended under section 376 of the Act.
<p><b>Note:</b> (1) The amount of a debt is its amount including interest, on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.</p> <p>(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and, where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of, the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.</p>		
12. An application or petition made by any assessee to the High Court under section 256 of the Income Tax Act, 1961 (43 of 1961).		One half of ad valorem fee leviable on the amount in dispute namely, the difference between the amount of tax actually assessed and the amount of tax admitted by the assessee as payable by him subject to minimum fee of one hundred twenty five rupees.

**Table of rates of ad valorem fees leviable on the institution of suits**

When the amount or value of the subject matter exceeds	But does not exceed	Proper fee
(1)	(2)	(3)
Rs.	Rs.	Rs.
....	1,000	200
1,000	1,100	212
1,100	1,200	224
1,200	1,300	236
1,300	1,400	248
1,400	1,500	260
1,500	1,600	272
1,600	1,700	284
1,700	1,800	296
1,800	1,900	308
1,900	2,000	320
2,000	2,100	332
2,100	2,200	344
2,200	2,300	356
2,300	2,400	368
2,400	2,500	380
2,500	2,600	392
2,600	2,700	404
2,700	2,800	416
2,800	2,900	428
2,900	3,000	440
3,000	3,100	452
3,100	3,200	464

OFFICIAL GAZETTE — GOVT. OF GOA  
(SUPPLEMENT)

SERIES I No. 19

10TH AUGUST, 2020

(1)	(2)	(3)
3,200	3,300	476
3,300	3,400	488
3,400	3,500	500
3,500	3,600	512
3,600	3,700	524
3,700	3,800	536
3,800	3,900	548
3,900	4,000	560
4,000	4,100	572
4,100	4,200	584
4,200	4,300	596
4,300	4,400	608
4,400	4,500	620
4,500	4,600	632
4,600	4,700	644
4,700	4,800	656
4,800	4,900	668
4,900	5,000	680
5,000	5,100	695
5,100	5,200	710
5,200	5,300	725
5,300	5,400	740
5,400	5,500	755
5,500	5,600	770
5,600	5,700	785
5,700	5,800	800
5,800	5,900	815
5,900	6,000	830
6,000	6,100	845
6,100	6,200	860
6,200	6,300	875
6,300	6,400	890
6,400	6,500	905
6,500	6,600	920
6,600	6,700	935
6,700	6,800	950
6,800	6,900	965
6,900	7,000	980
7,000	7,100	995
7,100	7,200	1,010
7,200	7,300	1,025
7,300	7,400	1,040
7,400	7,500	1,055
7,500	7,600	1,070
7,600	7,700	1,085
7,700	7,800	1,100
7,800	7,900	1,115
7,900	8,000	1,130
8,000	8,100	1,145
8,100	8,200	1,160
8,200	8,300	1,175
8,300	8,400	1,190
8,400	8,500	1,205

OFFICIAL GAZETTE — GOVT. OF GOA  
(SUPPLEMENT)

SERIES I No. 19

10TH AUGUST, 2020

(1)	(2)	(3)
8,500	8,600	1,220
8,600	8,700	1,235
8,700	8,800	1,250
8,800	8,900	1,265
8,900	9,000	1,280
9,000	9,100	1,295
9,100	9,200	1,310
9,200	9,300	1,325
9,300	9,400	1,340
9,400	9,500	1,355
9,500	9,600	1,370
9,600	9,700	1,385
9,700	9,800	1,400
9,800	9,900	1,415
9,900	10,000	1,430
10,000	10,500	1,505
10,500	11,000	1,580
11,000	11,500	1,655
11,500	12,000	1,730
12,000	12,500	1,805
12,500	13,000	1,880
13,000	13,500	1,955
13,500	14,000	2,030
14,000	14,500	2,105
14,500	15,000	2,180
15,000	15,500	2,255
15,500	16,000	2,330
16,000	16,500	2,405
16,500	17,000	2,480
17,000	17,500	2,555
17,500	18,000	2,630
18,000	18,500	2,705
18,500	19,000	2,780
19,000	19,500	2,855
19,500	20,000	2,930
20,000	21,000	3,030
21,000	22,000	3,130
22,000	23,000	3,230
23,000	24,000	3,330
24,000	25,000	3,430
25,000	26,000	3,530
26,000	27,000	3,630
27,000	28,000	3,730
28,000	29,000	3,830
29,000	30,000	3,930
30,000	32,000	4,030
32,000	34,000	4,130
34,000	36,000	4,230
36,000	38,000	4,330
38,000	40,000	4,430
40,000	42,000	4,530

(1)	(2)	(3)
42,000	44,000	4,630
44,000	46,000	4,730
46,000	48,000	4,830
48,000	50,000	4,930
50,000	55,000	5,080
55,000	60,000	5,230
60,000	65,000	5,380
65,000	70,000	5,530
70,000	75,000	5,680
75,000	80,000	5,830
80,000	85,000	5,980
85,000	90,000	6,130
90,000	95,000	6,280
95,000	1,00,000	6,430

and the fee increases at the rate of Rupees 200 for every rupees 10,000 or part thereof upto rupees 11,00,000 and over rupees 11,00,000 at the rate of rupees 1,200 for every rupees 1,00,000 or part thereof, upto a maximum fee of rupees 31,230, for example:—

Rs.	Rs.
1,00,000	6,430
2,00,000	8,430
3,00,000	10,430
4,00,000	12,430
5,00,000	14,430
6,00,000	16,430
7,00,000	18,430
8,00,000	20,430
9,00,000	22,430
10,00,000	24,430
11,00,000	26,430
12,00,000	27,630
13,00,000	28,830
14,00,000	30,030
15,00,000	31,230

#### **SCHEDULE II A**

##### **FIXED FEES**

Article number	-	Proper fee
(1)	(2)	(3)
1.	Application or petition	(a) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates to exclusively to those dealings;  or when presented to any officer of land revenue by any person holding temporarily settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement;
		Twenty rupees.  Twenty rupees.



	(1)	(2)	(3)
		<p>or when presented to any Municipal Council/Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement;</p> <p>or when presented to any Civil Court other than a principal Civil Court of original jurisdiction or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees;</p> <p>or when presented to any Civil, Criminal or Revenue Court or to any Board or Executive Officer for the purpose of obtaining a copy or translation of any judgement, decree or order passed by such Court, Board or Officer or of any other document on record in such Court or office.</p> <p>(b) When containing a complaint or charge of any offence other than an offence for which police officers may, under the Criminal Procedure Code arrest without warrant and presented to any Criminal Court;</p> <p>or when presented to a Civil, Criminal or Revenue Court or to a Collector, or any revenue officer having jurisdiction equal or sub ordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act;</p> <p>or to deposit in Court revenue or rent;</p> <p>or for determination by a Court of the amount of compensation to be paid by landlord to his tenant.</p> <p>(c) When presented to a Chief Commissioner or other Chief Controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a division and not otherwise provided by this Act.</p> <p>(d) When presented to any competent authority for the purpose of obtaining a certificate of domicile.</p> <p>(e) When presented to the High Court,-</p> <p>(i) for direction, order or writ under article 226 of the Constitution of India for the enforcement of any of the fundamental rights conferred by Part III of the Constitution of India or for the exercise of its jurisdiction under article 227 thereof.</p> <p>(ii) in any other case not otherwise provided for by this Act.</p>	<p>Twenty rupees.</p> <p>Twenty rupees.</p> <p>Twenty rupees.</p> <p>Twenty rupees.</p> <p>Twenty rupees.</p> <p>Twenty rupees.</p> <p>Twenty rupees.</p> <p>Thirty rupees.</p> <p>Twenty rupees.</p> <p>Two hundred and fifty rupees.</p> <p>Three hundred rupees.</p>
2.	Application to any Civil Court that records may be called for from another Court.	When the Court grants the application and is of opinion that the transmission of such records involves the use of the post.	<p>Fifty rupees.</p> <p>In addition to any fee levied on the application under clause (a), clause (b) or clause (d) of article 1 of this Schedule.</p>

	(1)	(2)	(3)
3.	Application for leave to sue as a pauper	-do-	Five rupees.
4.	Application for leave to appeal as a pauper.	(a) When presented to a District Court. (b) When presented to a Commissioner or a High Court.	Ten rupees. Twenty rupees.
5.	Revision application when presented to the High Court under section 115 of the Code of Civil Procedure, 1908 (5 of 1908).		Twenty-five rupees.
6.	Plaint or memorandum of appeal in a suit to obtain possession under the Goa, Daman and Diu Mamlatdar's Court Act, 1966 (Act 9 of 1966).		Twenty-five rupees.
7.	Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy.		Twenty rupees.
8.	Bail bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1973 (2 of 1974) or the Code of Civil Procedure, 1908 (5 of 1908), and not otherwise provided for by this Act.		Fifty rupees.
9.	Undertaking under section 49 of the Indian Divorce Act, 1869 (4 of 1869) or under any corresponding other law for time being in force.		Fifty rupees.
10.	Mukhtarnama or Wakalatnama	When presented for the conduct of any one case, –  (a) to any Civil or Criminal Court other than a High Court, or to any Revenue Court, or to any Collector or Magistrate, or other executive officer, except such as are mentioned in clauses (b) and (c) below.  (b) to a Commissioner or Revenue, Circuit or Customs, or to any Officer charged with the executive administration of a Division, not being the Chief Revenue or Executive Authority.  (c) to a High Court, Chief Commissioner, Board of Revenue or other Chief Controlling Revenue or Executive Authority.	Ten rupees.  Twenty rupees.  Thirty rupees.

	(1)	(2)	(3)
11.	Memorandum of appeal when the appeal is not from a decree or an order having a force of decree, and is presented, –	(a) to any Civil Court other than a High Court, or to any Revenue Court, or Executive officer other than the High Court or Chief Controlling Revenue or Executive Authority. (b) to a High Court or Chief Commissioner or other Chief Controlling Executive or Revenue Authority.	Twenty rupees.  Thirty rupees.
12.	Caveat	(i) when presented to the High Court. (ii) When presented to the Court other than High Court.	Hundred rupees. Fifty rupees.
13.	Application for permission to cut timber in Government forest or otherwise relating to such forest.		Fifty rupees.
14.	Memorandum of appeal presented to, –	(i) State Government where no fees has been prescribed under any relevant law. (ii) any forest officer where such appeal is provided for, by or under the Indian Forest Act, 1927 (16 of 1927) or any corresponding law in force, where no specific fee is specified.	Hundred rupees. Fifty rupees.
15.	Plaint or memorandum of appeal in each of the following Suits:- (i) to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court; (ii) to alter or cancel any entry in a register of the names of proprietors of revenue-paying estates; (iii) to obtain a declaratory decree where no consequential relief is prayed; (iv) to set aside an award; (v) to set aside an adoption; (vi) every other suit where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not otherwise provided for by this Act.		One thousand rupees.  Five hundred rupees.  Five hundred rupees.  Five hundred rupees. Five hundred rupees. One thousand rupees.
16.	Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908 (5 of 1908).		Two hundred rupees.

	(1)	(2)	(3)
17.	Every petition under the Indian Divorce Act, 1869 (4 of 1869), except petitions under section 144 of the same Act, and every memorandum of appeal under section 55 of the same Act.		Five hundred rupees.
18.	Appeal to High Court under section 260A of the Income-Tax Act, 1961 (Central Act 43 of 1961)		Ten thousand rupees.

## Statement of Objects and Reasons

The Bill seeks to amend the Schedule I A and Schedule II A to the Court Fees Act, 1870 (7 of 1870) in its application to the State of Goa for enhancing the fees as specified therein.

This Bill seeks to achieve the above objects.

## Financial Memorandum

The Bill would generate additional revenue to the exchequer.

## Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Porvorim, Goa.  
21st July, 2020.

NILESH CABRAL  
Minister for Law

Assembly Hall,  
Porvorim, Goa.  
27th July, 2020

NAMRATA ULMAN  
Secretary to the  
Legislative Assembly of Goa

## Governor's recommendation under article 207 of the Constitution of India

In pursuance of Article 207 of the Constitution of India, I, Satya Pal Malik, Governor of Goa, hereby recommend the introduction and consideration of the Court Fees (Goa Amendment) Bill, 2020 by the Legislative Assembly of Goa.

## ANNEXURE

**Extract of Schedule IA and Schedule II A of the Court - Fees (Goa Amendment) Act, 1997  
(Act No. 11 of 1997)**

**SCHEDULE I A**

## Ad valorem Fees

Article number		Proper fee
(1)	(2)	(3)
	When the amount or value of the subject-matter in dispute does not exceed five rupees.	One rupee.



(1)	(2)	(3)
	<p>When such amount or value exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, upto one hundred rupees.</p> <p>When such amount or value exceeds one hundred rupees, for every ten rupees, or part thereof, in excess, of one hundred rupees, upto one thousand rupees.</p>	<p>One rupees and fifty paise.</p> <p>Five rupees.</p>
1. Complaint, written statement pleading a set-off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or of cross – objection presented to any Civil or Revenue Court except those mentioned in section 3.	<p>When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, upto five thousand rupees.</p> <p>When such amount or value exceeds five thousand rupees, for every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, upto ten thousand rupees.</p> <p>When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, upto twenty thousand rupees.</p> <p>When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, upto thirty thousand rupees.</p> <p>When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, upto fifty thousand rupees.</p> <p>When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees.</p> <p>Provided that the maximum fee leviable on a complaint or memorandum of appeal shall be fifteen thousand rupees.</p>	<p>Six rupees and fifty paise.</p> <p>Twenty-five rupees.</p> <p>Thirty-five rupees.</p> <p>Forty- five rupees.</p> <p>Sixty rupees.</p> <p>Eighty rupees.</p>
2. Complaint in a suit for possession under the Specific Relief Act, 1963 (47 of 1963), section 6.		A fee of one half the amount prescribed in the foregoing scale.
3. Application to the Collector for reference to the Court under section 18 of the Land Acquisition Act, 1894 (1 of 1894).		One half of fee on the difference between the amount claimed by the applicant and the amount awarded by the Collector according to the scale prescribed by Article 1 of this Schedule, subject to a minimum fee of fifty rupees.

(1)	(2)	(3)
4. Application for review of judgment, if presented on or after the ninetieth day from the date of the decree.		The fee leviable on the plaint or memorandum of appeal.
5. Application for review of judgment, if presented before the ninetieth day from the date of the decree.		One-half of the fee leviable on the plaint or memorandum of appeal.
6. Copy or translation of a judgment or order not being, or having the force of, a decree.	When such judgment or order is passed by any Civil Court, other than a High Court or by the Presiding Officer of any Revenue Court or Office, or by any other Judicial or Executive Authority- (a) If the amount or value of the subject-matter is fifty or less than fifty rupees. (b) If such amount or value exceeds fifty rupees. When such judgment or order is passed by a High Court.	Five rupees. Eighty rupees. Ten rupees.
7. Copy of a decree or order having the force of a decree.	When such decree or order is made by any Civil Court other than a High Court, or by any Revenue Court- (a) If the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty rupees. (b) If such amount or value exceeds fifty rupees. When such decree or order is made by a High Court.	Ten rupees. Fifteen rupees. Twenty rupees.
8. Copy of any document liable to stamp-duty under the Indian Stamp Act, 1899 (2 of 1899), when left by any party to a suit or proceeding in place of the original withdrawn.	(a) When the stamp duty chargeable on the original does not exceed eight annas.	The amount of the duty chargeable on the original.
	(b) In any other case.	One rupee.
9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act, or copy of any account, statement, report or the like, taken out of any Civil or Criminal or Revenue Court or office, or from the office of any chief officer charged with the executive administration of a Division.	For every three hundred and sixty words or fraction of three hundred and sixty words.	One rupee.
10. Probate of a will or letters of administration with or without will annexed.	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, but does not exceed ten thousand rupees.	Two and half per centum on such amount or value.

(1)	(2)	(3)
	<p>When such amount or value exceeds ten thousand rupees, but does not exceed fifty thousand rupees.</p> <p>When such amount or value exceeds fifty thousand rupees.</p> <p>Provided that when, after the grant of a certificate under the Indian Succession Act, 1925 (Act 39 of 1925), or under any law for the time being in force in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.</p>	<p>Three and half per centum on such amount or value.</p> <p>Five per centum on such amount or value.</p>
11. Certificate under the Indian Succession Act, 1925 (Act 39 of 1925).	In any case.	Two and half per centum on the amount or value of any debt or security specified in the certificate under Part X section 374 of the Act, and three and half per centum on the amount or value of any debt or security to which the certificate is extended under section 376 of the Act.
<p><b>Note:</b> (1) The amount of a debt is its amount including interest, on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.</p> <p>(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and, where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of, the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.</p>		
12. An application or petition made by any assessee to the High Court under section 256 of the Income-Tax Act, 1961 (43 of 1961).		One half of advalorem fee leviable on the amount in dispute namely the difference between the amount of tax actually assessed and the amount of tax admitted by the assessee as payable by him subject to minimum fee of fifty rupees.

When the amount or value of the subject matter exceeds	But does not exceed	Proper fee
(1)	(2)	(3)
Rs.	Rs.	Rs.
....	5	0.50
5	10	1.00
10	15	1.50
15	20	2.00

OFFICIAL GAZETTE — GOVT. OF GOA  
(SUPPLEMENT)

SERIES I No. 19

10TH AUGUST, 2020

(1)	(2)	(3)
20	25	2.50
25	30	3.00
30	35	3.50
35	40	4.00
40	45	4.50
45	50	5.00
50	55	5.50
55	60	6.00
60	65	6.50
65	70	7.00
70	75	7.50
75	80	8.00
80	85	8.50
85	90	9.00
90	95	9.50
95	100	10.00
100	110	11.00
110	120	12.00
120	130	13.00
130	140	14.00
140	150	15.00
150	160	16.00
160	170	17.00
170	180	18.00
180	190	19.00
190	200	20.00
200	210	21.00
210	220	22.00
220	230	23.00
230	240	24.00
240	250	25.00
250	260	26.00
260	270	27.00
270	280	28.00
280	290	29.00
290	300	30.00
300	310	31.00
310	320	32.00
320	330	33.00
330	340	34.00
340	350	35.00
350	360	36.00
360	370	37.00
370	380	38.00
380	390	39.00
390	400	40.00
400	410	41.00
410	420	42.00
420	430	43.00



OFFICIAL GAZETTE — GOVT. OF GOA  
(SUPPLEMENT)

SERIES I No. 19

10TH AUGUST, 2020

(1)	(2)	(3)
430	440	44.00
440	450	45.00
450	460	46.00
460	470	47.00
470	480	48.00
480	490	49.00
490	500	50.00
500	510	51.00
510	520	52.00
520	530	53.00
530	540	54.00
540	550	55.00
550	560	56.00
560	570	57.00
570	580	58.00
580	590	59.00
590	600	60.00
600	610	61.00
610	620	62.00
620	630	63.00
630	640	64.00
640	650	65.00
650	660	66.00
660	670	67.00
670	680	68.00
680	690	69.00
690	700	70.00
700	710	71.00
710	720	72.00
720	730	73.00
730	740	74.00
740	750	75.00
750	760	76.00
760	770	77.00
770	780	78.00
780	790	79.00
790	800	80.00
800	810	81.00
810	820	82.00
820	830	83.00
830	840	84.00
840	850	85.00
850	860	86.00
860	870	87.00
870	880	88.00
880	890	89.00
890	900	90.00
900	910	91.00
910	920	92.00
920	930	93.00
930	940	94.00
940	950	95.00
950	960	96.00

OFFICIAL GAZETTE — GOVT. OF GOA  
(SUPPLEMENT)

SERIES I No. 19

10TH AUGUST, 2020

(1)	(2)	(3)
960	970	97.00
970	980	98.00
980	990	99.00
990	1000	100.00
1000	1100	106.50
1100	1200	112.50
1200	1300	118.75
1300	1400	125.00
1400	1500	131.50
1500	1600	137.50
1600	1700	143.75
1700	1800	150.00
1800	1900	156.50
1900	2000	162.50
2000	2100	168.75
2100	2200	175.00
2200	2300	181.50
2300	2400	187.50
2400	2500	193.75
2500	2600	200.00
2600	2700	206.50
2700	2800	212.50
2800	2900	218.75
2900	3000	225.00
3000	3100	231.50
3100	3200	237.50
3200	3300	243.75
3300	3400	250.00
3400	3500	256.50
3500	3600	262.50
3600	3700	268.75
3700	3800	275.00
3800	3900	281.50
3900	4000	287.50
4000	4100	293.75
4100	4200	300.00
4200	4300	306.50
4300	4400	312.50
4400	4500	318.75
4500	4600	325.00
4600	4700	331.50
4700	4800	337.50
4800	4900	343.75
4900	5000	350.00
5000	5250	370.00
5250	5500	390.00
5500	5750	410.00
5750	6000	430.00
6000	6250	450.00
6250	6500	470.00
6500	6750	490.00
6750	7000	510.00
7000	7250	530.00

OFFICIAL GAZETTE — GOVT. OF GOA  
(SUPPLEMENT)

SERIES I No. 19

10TH AUGUST, 2020

(1)	(2)	(3)
7250	7500	550.00
7500	7750	570.00
7750	8000	590.00
8000	8250	610.00
8250	8500	630.00
8500	8750	650.00
8750	9000	670.00
9000	9250	690.00
9250	9500	710.00
9500	9750	730.00
9750	10000	750.00
10000	10500	785.00
10500	11000	820.00
11000	11500	885.00
11500	12000	890.00
12000	12500	925.00
12500	13000	960.00
13000	13500	990.00
13500	14000	1030.00
14000	14500	1065.00
14500	15000	1100.00
15000	15500	1135.00
15500	16000	1170.00
16000	16500	1205.00
16500	17000	1240.00
17000	17500	1275.00
17500	18000	1310.00
18000	18500	1345.00
18500	19000	1380.00
19000	19500	1405.00
19500	20000	1450.00
20000	21000	1495.00
21000	22000	1540.00
22000	23000	1585.00
23000	24000	1630.00
24000	25000	1675.00
25000	26000	1720.00
26000	27000	1765.00
27000	28000	1810.00
28000	29000	1855.00
29000	30000	1900.00
30000	32000	1960.00
32000	34000	2020.00
34000	36000	2080.00
36000	38000	2140.00
38000	40000	2200.00
40000	42000	2260.00
42000	44000	2320.00
44000	46000	2380.00
46000	48000	2440.00
48000	50000	2500.00

and the fee increases at the rate of Rupees 80 for every rupees 5,000 or part thereof upto rupees 1,00,000 and over rupees 1,00,000 at the rate of rupees 100 for every rupees 10,000 or part thereof, upto a maximum fee of rupees 15,000, for example:—

Rs.	Rs.
1,00,000	3300.00
2,00,000	4300.00
3,00,000	5300.00
4,00,000	6300.00
5,00,000	7300.00
6,00,000	8300.00
7,00,000	9300.00
8,00,000	10300.00
9,00,000	11300.00
10,00,000	12300.00
11,00,000	13300.00
12,00,000	14300.00
12,70,000	15000.00
13,00,000	15000.00
15,00,000	15000.00

**SCHEDULE II A**

## FIXED FEES

Article number	-	Proper fee
(1)	(2)	(3)
1.	<p>Application or petition</p> <p>(a) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates to exclusively to those dealings;</p> <p>Or when presented to any officer of land revenue by any person holding temporarily settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement;</p> <p>Or when presented to any Municipal Council under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement;</p> <p>Or when presented to any Civil Court other than a principal Civil Court or original jurisdiction or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees;</p> <p>Or when presented to any Civil, Criminal or Revenue Court or to any Board or Executive Officer for the purpose of obtaining a copy or translation of any judgement, decree or order passed by such Court, Board or Officer or of any other document on record in such Court or office.</p>	<p>Two rupees.</p> <p>Two rupees.</p> <p>Two rupees.</p> <p>Two rupees.</p> <p>Two rupees.</p>



	(1)	(2)	(3)
		<p>(b) When containing a complaint or charge of any offence other than an offence for which police officers may, under the Criminal Procedure Code arrest without warrant and presented to any Criminal Court;</p> <p>or when presented to a Civil, Criminal or Revenue Court or to a Collector, or any revenue officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act;</p> <p>or to deposit in Court, revenue or rent;</p> <p>or for determination by a Court of the amount of compensation to be paid by landlord to his tenant.</p> <p>(c) When presented to a Chief Commissioner or other Chief Controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a Division and not otherwise provided by this Act.</p> <p>(d) When presented to any competent authority for the purpose of obtaining a certificate of domicile.</p> <p>(e) When presented to the High Court,-</p> <p>(i) for direction, orders or writs under Article 226 for the enforcement of any of the fundamental rights conferred by Part III of the Constitution or for the exercise of its jurisdiction under article 227 thereof.</p> <p>(ii) in any other case not otherwise provided for by this Act.</p>	<p>Two rupees.</p> <p>Two rupees.</p> <p>Two rupees.</p> <p>Two rupees.</p> <p>Five rupees.</p> <p>Two rupees.</p> <p>One hundred and fifty rupees.</p> <p>Twenty rupees.</p>
2.	Application to any Civil Court that records may be called for from another Court.	When the Court grants the application and is of opinion that the transmission of such records involves the use of the post.	Five rupees in addition to any fee levied on the application under clause (a), clause (b) or clause (d) of article 1 of this Schedule.
3.	Application for leave to sue as a pauper	-do-	One rupee.
4.	Application for leave to appeal as a pauper.	<p>(a) When presented to a District Court.</p> <p>(b) When presented to a Commissioner or a High Court.</p>	<p>Five rupees.</p> <p>Five rupees.</p>
5.	Revision application when presented to the High Court under section 115 of the Code of Civil Procedure, 1908 (5 of 1908).		Ten rupees.
6.	Plaint or memorandum of appeal in a suit to obtain possession under the Goa, Daman and Diu Mamlatdar's Court Act, 1966 (Act 9 of 1966).		Two rupees.

	(1)	(2)	(3)
7.	Plaint or memorandum of appeal in a suit to establish or disprove a right of occupancy		Two rupees.
8.	Bail bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1973 (2 of 1974) or the Code of Civil Procedure, 1908 (5 of 1908), and not otherwise provided for by this Act.		Three rupees.
9.	Undertaking under section 49 of the Indian Divorce Act, 1869 (4 of 1869) or under any corresponding other law for time being in force.		Five rupees.
10.	Mukhtarnama or Wakalatnama	When presented for the conduct of any one case, –  (a) to any Civil or Criminal Court other than a High Court, or to any Revenue Court, or to any Collector or Magistrate, or other executive officer, except such as are mentioned in clauses (b) and (c) of this number.  (b) to a Commissioner or Revenue, Circuit or Customs, or to any Officer charged with the executive administration of a Division, not being the Chief Revenue or Executive Authority.  (c) to a High Court, Chief Commissioner, Board of Revenue or other Chief Controlling Revenue or Executive Authority.	Three rupees.  Four rupees.  Five rupees.
11.	Memorandum of appeal when the appeal is not from a decree or an order having a force of decree, and is presented, –	(a) To any Civil Court other than a High Court, or to any Revenue Court, or Executive Officer other than the High Court or Chief Controlling Revenue or Executive Authority.  (b) To a High Court or Chief Commissioner or other Chief Controlling Executive or Revenue Authority.	Five rupees.  Ten rupees.
12.	Caveat	(1) when the amount or value of the property involved does not exceed two thousand rupees.  (2) When the amount or value of property involved exceeds two thousand rupees.	Ten rupees.  Twenty five rupees.
13.	Application for permission to cut timber in Government forest or otherwise relating to such forest.		Two rupees.

	(1)	(2)	(3)
14.	Memorandum of appeal presented to,-	(1) State Government where no fees has been prescribed under any relevant law.	Five rupees.
		(2) any forest officer where such appeal is provided for, by or under the Indian Forest Act, 1927 (16 of 1927) or any corresponding law in force, where no specific fee is specified.	Two rupees.
15.	<p>Plaint or memorandum of appeal in each of the following Suits:-</p> <p>(i) to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court;</p> <p>(ii) to alter or cancel any entry in a register of the names of proprietors of revenue-paying estates;</p> <p>(iii) to obtain a declaratory decree where no consequential relief is prayed;</p> <p>(iv) to set aside an award;</p> <p>(v) to set aside an adoption;</p> <p>(vi) Every other suit where it is not possible to estimate at a money-value the subject-matter in dispute, and which is not otherwise provided for by this Act.</p>		<p>Twenty five rupees.</p> <p>-do-</p> <p>-do-</p> <p>-do-</p> <p>-do-</p> <p>Twenty five rupees.</p>
16.	Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908 (5 of 1908).		Twenty five rupees.
17.	Every petition under the Indian Divorce Act, 1869 (4 of 1869), except petitions under section 144 of the same Act, and every memorandum of appeal under section 55 of the same Act.		Fifty rupees.
18.	Appeal to High Court under section 260A of the Income-Tax Act, 1961 (Central Act 43 of 1961)		Ten thousand rupees.

LA/LEGN/2020/641

The following bill which was introduced in the Legislative Assembly of the State of Goa on 27th July, 2020 is hereby published for general information in pursuance of Rule—138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Goa Town and Country Planning  
(Amendment) Bill, 2020

(Bill No. 21 of 2020)

A

BILL

*further to amend the Goa, Daman and Diu Town and Country Planning Act, 1974 (Act 21 of 1975).*

BE it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Town and Country Planning (Amendment) Act, 2020.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 2.*— In section 2 of the Goa, Daman and Diu Town and Country Planning Act, 1974 (Act 21 of 1975) (hereinafter referred to as the “principal Act”), in clause (10), the expression “, mining, quarrying” shall be omitted.

3. *Amendment of section 16.*— In section 16 of the principal Act, following proviso shall be inserted, namely:—

“Provided that, nothing in this section shall apply to the activity undertaken in pursuance of the permission/licence granted under the Mines and Minerals (Development and Regulation) Act, 1957 (Central Act No. 67 of 1957) and rules made thereunder.”.

4. *Amendment of section 16A.*— In section 16A of the principal Act, for sub-section (1) the following sub-section shall be substituted, namely:—

“(1) No person shall undertake any work of development in contravention of any provision of the regional plan as in force, except the project/schemes/development works undertaken by the Central Government or the Government either by itself or through its servant or agent or any other person or any activity undertaken in pursuance of the permission/licence granted under the Mines and Minerals (Development and Regulation) Act, 1957 (Central Act No. 67 of 1957) and rules framed thereunder, and all such development work shall be in conformity with the provisions of the regional plan.”.

5. *Amendment of section 17A.*— In section 17A of the principal Act, the following proviso shall be inserted, namely:—

“Provided that, nothing in this section shall apply to the activity undertaken in pursuance of the permission/licence granted under the Mines and Minerals (Development and Regulation) Act, 1957 (Central Act No. 67 of 1957) and rules made thereunder.”.

6. *Amendment of section 44.*— In section 44 of the principal Act, in sub-section (1), the following proviso shall be inserted, namely:—

“Provided that, no such permission shall be required to undertake any activity for which permission/licence is granted under the Mines and Minerals (Development and Regulation) Act, 1957 (Central Act No. 67 of 1957) and rules made thereunder.”.

Statement of Objects and Reasons

The Bill seeks to amend section 2, 16, 16-A, 17-A and 44 of the Goa, Daman and Diu Town and Country Planning Act, 1974 (Act 21 of 1975) suitably so as to exclude the activities undertaken in pursuance of the permissions/ /licences granted under the Mines and Minerals (Development and Regulation) Act,



1957 (Central Act 67 of 1957) and rules made thereunder.

### Financial Memorandum

Approximately Rs. 1 crore will be generated by way of renewing/approving the grant of quarrying leases which are unable to process now due to conflict in legislature and from issue of new quarrying leases.

### Memorandum Regarding Delegated Legislation

No delegated legislation is involved in this Bill.

Porvorim-Goa. Chandrakant Kavlekar  
27th July, 2020. Hon'ble Dy. C.M./Min (TCP).

Assembly Hall, Namrata Ulman  
Porvorim-Goa. Secretary to the Legislative  
27th July, 2020 Assembly of Goa.

### Governor's Recommendation under article 207 of the Constitution of India

In pursuance of Article 207 of the Constitution of India, I, Shri. Satya Pal Malik, the Governor of Goa, hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa Town and Country Planning (Amendment) Bill, 2020.

### ANNEXURE

#### Extracts of section 2, 16, 16-A, 17-A and 44 of the Goa Daman and Diu Town and Country Planning Act, 1974 (Act 21 of 1975)

2. *Definitions.*— In this Act, unless the context otherwise requires,—

<sup>1</sup> [(1) "accommodation reservation" means to accord a permission by the Government to owner of land, that is required for public amenity specified in Development Plan or Regional Plan, by the Planning and Development Authority, municipal corporation, municipal council or village panchayat, as the case may be, to use the potential of such land in the form of built-up space guided by permissible Floor Area Ratio, in addition to the built-up space required for such amenity, in

lieu of payment of compensation for such land and such amenity, transferred in favour of such authority;]

<sup>2</sup> [(1A)] "agriculture" includes (i) horticulture, farming, growing of crops, fruits, vegetables, flowers, grass, fodder and trees; (ii) any kind of cultivation of soil; (iii) breeding and keeping of livestock including cattle, horses, donkeys, mules, pigs, fish, poultry and bees; (iv) the use of land which is ancillary to the farming of land or any other agricultural purposes; but does not include the use of any land attached to a building for the purposes of garden to be used along with such building; and the expression "agricultural" shall be construed accordingly;

(2) "amenities" include the utilities such as roads and streets, open spaces, parks, recreational grounds, playgrounds, water and electric supply, street lighting, sewerage, drainage, public works and other utilities, services and conveniences;

(3) "area of bad lay-out or obsolete development" means the area which is defined by a Development Plan as an area of bad lay-out or obsolete development and includes other lands contiguous or adjacent thereto;

(4) "Board" means the Goa, Daman and Diu Town and Country Planning Board constituted under section 4;

(5) "building operations" includes—

(a) erection or re-erection of a building or any part of it;

(b) roofing or re-roofing of a building or any part of a building or an open space;

(c) any material alteration or enlargement of a building;

(d) any such alteration of a building as is likely to affect an alteration of its drainage or sanitary arrangements or materially affect its security; and

(e) the construction of a door opening on any street or land not belonging to the owner of a building;

(6) "Chief Town Planner" means the Chief Town Planner appointed under section 3;

(7) "commerce" means the carrying on of any trade, business or profession, sale or exchange of goods of any type whatsoever, and includes the running of:—

- (i) with a view to making profit, hospitals or nursing homes exceeding twenty five beds; and
- (ii) hotels, restaurants and boarding houses not attached to educational institutions; and the expression "commercial" shall be construed accordingly;
- (8) "commercial use" includes the use of any land or building or part thereof for purposes of commerce or for storage of goods, or as an office, whether attached to any industry or otherwise;
- (9) "court" means a court under the Code of Civil Procedure, 1908 (Central Act V of 1908);
- (10) "development" with its grammatical variations and cognate expressions, means the carrying out of building, engineering, mining, quarrying or other operations in, on, over or under, land, 2[ ] or the making of any material change in any building or land, or in the use of any building or land, and includes sub-division of any land;
- (11) "Development Plan" means an Outline Development Plan or a Comprehensive Development Plan prepared under this Act;
- (12) "engineering operations" includes the formation or the laying out of means of access to a road or the laying out of means of water supply, drainage, sewerage or of electricity cables or lines or of telephone lines;
- (13) "Government" means the Government of Goa, Daman and Diu, and includes the Administrator of the Union territory appointed by the President under article 239 of the Constitution;
- (14) "industrial use" includes the use of any land or building or part thereof for purposes of any industry;
- (15) "industry" includes the carrying on of any manufacturing process Central Act as defined in the Factories Act, 1948, and the expression 63 of 1948. "industrial" shall be construed accordingly;
- (16) "land" includes benefits arising out of land and things attached to the earth or permanently fastened to anything attached to the earth;
- (17) "land use" means the major use to which a plot of land is being used on any specified date;
- (18) "local authority" means a municipal council or a village panchayat;
- (19) "local newspaper" in relation to any planning area, means any newspaper published or circulated within that area;
- (20) "notification" means a notification published in the Official Gazette;
- (21) "occupier" includes—
- (a) a tenant;
- (b) an owner in occupation of, or otherwise using his land or building or part thereof;
- (c) a rent-free occupant of any land or building or part thereof;
- (d) a licensee in occupation of any land or building or part thereof; and
- (e) any person who is liable to pay to the owner damages for the use and occupation of any land or building or part thereof;
- (22) "owner" in relation to any property, includes the person for the time being receiving or entitled to receive, whether on his own account or as agent, trustee, guardian, manager, or receiver for another person, or for any religious or charitable purpose, the rents or profits of such property;
- (23) "Planning and Development Authority" means any Planning and Development Authority constituted under this Act;
- (24) "planning area" means any area declared to be a planning area under this Act;
- (25) "plot" means a continuous portion of land held in one ownership;
- (26) "prescribed" means prescribed by rules made under this Act;
- (27) "public place" means any place or building which is open to the use and enjoyment of the public, whether it is actually used or enjoyed by the public or not, and whether the entry is regulated by any fees or not;
- (28) "reconstituted plot" means a plot which is altered either in ownership or in any other manner by a town planning scheme;
- (29) "re-location of population" means in relation to an area of bad lay-out or obsolete development or a slum area, the making available, in that area or elsewhere, of accommodation, for residential purposes or for carrying on business or other activities, together with amenities, to

persons living or carrying on business or other activities in the said area who have to be so accommodated so that the said area may be properly planned;

(30) "residence" includes the use for human habitation of any land or building or part thereof including gardens, grounds, garages, stables and out-houses if any, appertaining to such building; and the expression "residential" shall be construed accordingly; 4 [(30A) "transferable development right" means a right to transfer the potential of a land required for public purpose by the Planning and Development Authority, municipal corporation, municipal council or a village panchayat, as the case may be, expressed in terms of total permissible built-up area, for utilization by the owner himself or transfer by him to someone else, from the present location to a specified area, as additional built-up space over and above the permissible limit in that area in lieu of the payment of compensation for such land;]

5 [(30B) "transferable development right for posterity" means the right to sell, transfer or surrender the development right or potential of land zoned as agricultural land or land in other areas such as heritage site, water body, riverine land, farm land, khazan land, private forest, land under Coastal Regulation Zone and the like to alternate sites as identified in the Development Plan or Regional Plan;"].

(31) "Union territory" means the Union territory of Goa, Daman and Diu;

(32) words and expressions used in this Act and not defined herein but defined in the Goa, Daman and Diu Municipalities Act, 1968, shall have the same meanings as are respectively assigned to them in that Act. 7 of 1969.

16. <sup>3</sup>*Effect of regional plan.*— On and from the date of publication of the regional plan under section 15 for an area, all development programmes undertaken within that area by any private institution or by any other person shall conform to the provisions of such regional plan. However, public projects/schemes/development works, undertaken by the Central Government or the Government, shall be in conformity with the rules framed and procedures laid down by the Government for such projects/schemes/development works.]

16A. *Development to conform to regional plan.*— 4{(1) No person shall undertake any work of

development in contravention of any provision of the regional plan as in force, except the projects/ /schemes/development works undertaken by the Central Government or the Government, either by himself or through his servant or agent or any other person and all such development work shall be in conformity with the provisions of the regional plan.}

(2) Whoever undertakes any work or development in contravention of the regional plan as in force, shall be punished with 56[simple imprisonment which may extend to one year, or with fine of Rs. 10.00 lakh, or with both].

(3) An offence under this section shall be cognizable.]

23 [17A. *Prohibition on cutting of hilly land and filling up of low lying land, etc.*— No occupier of any hilly or sloppy land or any low lying land shall, by himself or through his servants or agents or any other persons, undertake the work of cutting of any hilly or sloppy land or filling up of any low lying land, in, over or upon any hilly or sloppy land, as the case may be, without obtaining the prior written permission from the 7[Chief Town Planner (Land Use).]

*Explanation:*— For the purpose of section 17A. —

(i) "low lying land" means and includes any land below 50 cms. or more than from the adjoining ground level;

(ii) "hilly land or sloppy land" means and includes any land having a gradient of 1:10 or more.

44. *Grant of permission.*— (1) Any person intending to carry out any development in respect of, or change of use of, any land shall make an application in writing to the Planning and Development Authority for permission in such form and containing such particulars and accompanied by such documents and plans as may be prescribed.

(2) (a) In the case of a Department of the Central or Union territory Government or local authority intending to carry out any development in respect of, or change of use of any land, the Department or authority concerned shall notify in writing to the Planning and Development Authority of its intention to do so, giving full particulars thereof accompanied by such documents and plans as may be prescribed, at least two months prior to the undertaking of such development or change,



as the case may be, and shall obtain permission in respect thereof.

(b) Where the Planning and Development Authority has raised any objection in respect of the conformity of the proposed development or change of use either to any Development Plan under preparation or to any of the regulations in force at the time, or due to any other material consideration, the Department or authority concerned, as the case may be, shall, either make the necessary modifications in the proposals for such development or change of use to meet the objections raised by the Planning and Development Authority or submit the proposal for such development or change of use together with the objections raised by the Planning and Development Authority to the decision of the Government.

(c) The Government on receipt of such proposals together with the objections of the Planning and Development Authority shall, in consultation with the 8[Chief Town Planner (Land Use)], either approve the proposals with or without modifications or direct the Department or authority concerned, as the case may be, to make such modifications in the proposals as they consider necessary in the circumstances.

(3) On an application having been duly made under sub-section (1), and on payment of the development charges, if any, as may be assessed under Chapter IX, the Planning and Development Authority may—

(a) pass an order —

(i) granting permission unconditionally;  
or

(ii) granting permission subject to such conditions as it may think fit to impose; or

(iii) refusing permission; or

(b) without prejudice to the generality of clause (a), impose conditions—

(i) to the effect that the permission granted is only for a limited period and that after the expiry of that period, the land shall be restored to its previous condition or the use of the land so permitted shall be discontinued; or

(ii) for regulating the development or use of any land under the control of the applicant or for the carrying out of works on any such land as may appear to the Planning and

Development Authority expedient for the purpose of the permitted development.

(4) The Planning and Development Authority in dealing with the applications for permission under this section shall have regard to —

(i) the provisions of any Development Plan which has come into operation;

(ii) the proposals or provisions which it thinks are likely to be made in any Development Plan under preparation, or to be prepared; 910[ ]

52 [(iii) to the relevant bye-laws or regulations of the local authority concerned; and] (iv) any other material consideration.

(5) When permission is granted subject to conditions or is refused, the grounds for imposing such conditions or such refusal shall be recorded in writing in the order and such order shall be communicated to the applicant in the manner prescribed.

LA/LEGN/2020/642

The following bill which was introduced in the Legislative Assembly of the State of Goa on 27th July, 2020 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

### The Goa Value Added Tax (Twelfth Amendment) Bill, 2020

(Bill No. 22 of 2020)

A

BILL

*further to amend the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005).*

BE it enacted by the Legislative Assembly of Goa, in the Seventy-first Year of Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Value Added Tax (Twelfth Amendment) Act, 2020.

(2) It shall come into force at once except sections 2, 3 and 4, which shall be deemed



to have come into force on the 1st day of April, 2005.

2. *Amendment of section 10.*— In section 10 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "principal Act"), in sub-section (3), for the expression "shall be refunded in the prescribed manner within 3 months from the date of filing of application claiming the refund", the expression "shall upon an application made by such exporter be refunded in such manner within a period of ninety days from the date of the sanction order of such authority, as prescribed" shall be substituted.

3. *Amendment of section 29.*— In section 29 of the principal Act, after sub-section (9), the following sub-section shall be inserted, namely:—

"(10) Where any order passed under this section, results in refund of any amount of tax, interest or penalty and no appeal, review or revision is filed against such order within the time limit specified in this Act, the Appropriate Assessing Authority shall after expiry of time limit for filing of appeal, review or revision shall submit the complete proposal for sanction of refund, within a period of 90 days from the date of expiry of such period to the sanctioning authority as prescribed."

4. *Amendment of section 33.*— In section 33 of the principle Act, for sub-section (2), the following sub-sections shall be substituted, namely:—

"When any amount refundable to any dealer or person under an order made under any provisions of this Act, including refund admissible to an exporter under sub-section (3) of section 10, is not refunded within a period of ninety days, —

(a) where the amount to be refunded does not exceed rupees fifty thousand, from the date of order of refund; or

(b) where the amount to be refunded exceed rupees fifty thousand, from the date of,—

(i) sanction of amount refundable by the sanctioning authority as prescribed; or

(ii) sanction of amount refundable by the sanctioning authority to an exporter under sub-section (3) of section 10,

the authority shall pay such person simple interest at the rate of eight percent per annum on the said amount from the date immediately following the day of expiry of the said ninety days to the day of refund:

Provided that the interest calculable shall be on the balance of the amount remaining after adjusting out of the refundable amount any tax, penalty or other amount due under this Act, for any year by the person on the date from which such interest is calculable.";

5. *Validation.*— Notwithstanding anything contained in any judgement, order, decree or direction of any Court, Tribunal or other authority to the contrary, no interest on refund shall be paid or payable under the provisions of the principal Act before the date of commencement of the Goa Value Added Tax (Twelfth Amendment) Act, 2020 and every action taken or things done including non-payment of interest on refund shall be deemed to be in accordance with the provisions of the principal Act as amended by this Act, and shall be valid and shall be deemed to have always been validity done and accordingly,—

a) no suit, appeal, application or other proceedings shall lie or be maintained or continued in any Court or before any Tribunal, officer or other authority, for payment of interest on refund under the provisions of the principal Act before its amendment under this Act;

b) no Court, Tribunal, officer or other authority shall enforce any decree or order directing the payment of interest on refund under the provisions of the principal Act before its amendment under this Act.

## Statement of Objects and Reasons

The bill seeks to suitably amend the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), in light of the recent judgment of the honorable High Court based on the interpretation of section 33 of Goa Value Added Tax Act, 2005 read with Rule 30 of the Goa Value Added Tax Rules, 2005, which in different from the interpretation/intentions of the Government of said provisions of the Act, regarding payment of interest on refund of Tax.

The Advocate General in its opinion tendered to the Government has suggested certain amendment to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) in order to do away with the effect of such an interpretation and to save revenue of the State.

The Bill seeks to retrospectively bring into effect the amendments of the proposed bill notwithstanding contained in any order, judgment, decree, directions of any authority, tribunal or court or any other instrument having force of law and shall apply to all cases from the date of enactment of the Goa Value Added Tax (Act 9 of 2005).

The Bill seeks to fix the time limit of giving refund from 3 months from the date of the order of the sanctioning authority in case of an application for refund under sub-section (3) of section 10.

The Bill also seeks to insert sub-section (10) to section 29 so as to fix time limit for assessing authority to submit refund proposal to competent sanctioning Authority.

Further the Bill seeks to amend sub-section (2) of section 33 so as to fix the time limit of giving refund from 90 days from the date of the order of the sanctioning authority in case of an application for refund under sub-section (3) of section 10.

This Bill seeks to achieve the above object.

## Financial Memorandum

The proposed Goa Value Added Tax (Twelfth Amendment) Bill, 2020 does not

involve any recurring or non-recurring expenditure from the Consolidated Fund of the State.

## Memorandum Regarding Delegated Legislation

Clause 2 of the Bill empowers the Government to make rules for prescribing the manner of, and the authority for, refunding the excess input tax credit.

Clause 4 of the Bill empowers the Government to form rules for prescribing the authority to issue sanction order.

Assembly Hall,  
Porvorim, Goa.  
\_\_\_\_\_, 2020.

SHRI PRAMOD P. SAWANT  
Hon. Chief Minister/  
/Finance Minister.

Assembly Hall,  
Porvorim, Goa.  
\_\_\_\_\_, 2020.

NAMRATA ULMAN  
Secretary to the Legislative  
Assembly of Goa.

## Governor's Recommendation under article 207 of the Constitution of India

In pursuance of article 207 of the Constitution of India, I, Satya Pal Malik, the Governor of Goa hereby recommend the introduction and consideration of the Goa Value Added Tax (Twelfth Amendment) Bill, 2020, by the Legislative Assembly of Goa.

RAJ BHAVAN  
Date: 23-07-2020.

SATYA PAL MALIK  
Governor of Goa

## ANNEXURE

Extracts From The Goa Value Added Tax  
Act, 2005 (Goa Act 9 of 2005)

10. Input Tax Credit Exceeding Tax Liability.—

(3) In case of exporter selling goods outside the territory of India, the excess input tax credit, if

any, admissible as per provision of this Act, proportionate to the goods exported and carried over at the end of any quarter shall be refunded in the prescribed manner within 3 months from the date of filing of application claiming the refund.

29. *Assessment.*—

9) Where, the Commissioner has reason to believe that a dealer is liable to pay tax in respect of any period, but has failed to apply for registration or has failed to apply for registration within the time as required by or under this Act or has failed to file a return as required by section 24, the Commissioner shall proceed to assess, to the best of his judgement, wherever necessary, the amount of tax due from the dealer in respect of such period and all subsequent periods and, in making such assessment, he shall give the dealer reasonable opportunity of being heard; and if he is satisfied that the default is without reasonable cause, direct the dealer to pay by way of penalty, in addition to tax assessed, a sum not exceeding the amount of tax assessed.

33. *Refund and Payment of Interest on Amount Refundable.*—

(2) When any amount refundable to any dealer or person under an order made under any provisions of this Act, including refund admissible to an exporter under sub-section (3) of section 10, is not refunded within ninety days –

(a) of the date of such order is made by any authority; or

(b) the date of receipt of the order by the authority, if such order is made by any other authority; or

(c) of the date of receipt of application for refund under sub-section (3) of section 10,

the authority shall pay such person simple interest at the rate of eight percent per annum on the said amount from the day immediately following the day of expiry of the said ninety days to the day of refund:

Provided that the interest calculable shall be on the balance of the amount remaining after adjusting out of the refundable amount any tax, penalty or other amount due under this Act, for any year by the person on the date from which such interest is calculable.

LA/LEGN/2020/643

The following bill which was introduced in the Legislative Assembly of the State of Goa on 27th July, 2020 is hereby published for general information in pursuance of Rule–138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

The Indian Stamp (Goa Amendment)  
Bill, 2020

(Bill No. 23 of 2020)

A

Bill

*further to amend the Indian Stamp Act, 1899 (2 of 1899), as in force in the State of Goa.*

BE it enacted by the Legislative Assembly of Goa in the Seventy-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Indian Stamp (Goa Amendment) Act, 2020.

(2) It shall be deemed to have come on 9th day of June, 2020.

2. *Amendment of Schedule I-A.*— In Schedule I-A of the Indian Stamp Act, 1899 (2 of 1899), as in force in the State of Goa, against article 4, in column (2), for the words "Fifty rupees", the words "Hundred rupees" shall be substituted.

3. *Repeal and Saving.*— (1) The Indian Stamp (Goa Amendment) Ordinance, 2020 (Ordinance No. 6 of 2020) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Indian Stamp Act, 1899 (2 of 1899), as amended by the said Ordinance, shall be deemed to have been done or taken under the said Act, 1899, as amended by this Act.

Statement of Objects and Reasons

The Bill seeks to amend Schedule I A of the Indian Stamp Act, 1899 (2 of 1899) suitably, so as to increase the Stamp duty towards affidavit from Rs. 50/- to Rs. 100/-.

This Bill seeks to repeal the Indian Stamp (Goa Amendment) Ordinance, 2020 (Ordinance No. 6 of 2020) which was promulgated by the Governor of Goa on 09-06-2020.

#### Financial Memorandum

Due to present Amendment as contained in the Bill, additional Revenue will be collected by the Department, which cannot be quantified at this stage.

#### Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

27th July, 2020 SMT. JENNIFER MONSERRATE  
Assembly Hall, Minister for Revenue  
Porvorim-Goa.

27th July, 2020 NAMRATA ULMAN  
Porvorim-Goa. Secretary to the Legislative  
Assembly of Goa

Governor's Recommendation under article 207 of the Constitution of India

In pursuance of article 207 of the Constitution of India, I, Satya Pal Malik, Governor of Goa, hereby recommend the introduction and consideration of the Indian Stamp (Goa Amendment) Bill, 2020, by the Legislative Assembly Goa.

Place: Raj Bhavan  
Donapaul, Goa.  
Date:

SATYA PAL MALIK  
Governor of Goa

#### ANNEXURE

#### Extract of Schedule I-A Article 4 of the Indian Stamp Act, 1899 (2 of 1899)

(iii) against Article 4, in column (2), for the words "Twenty rupees, the words "Fifty rupees" shall be substituted;

[www.goaprintingpress.gov.in](http://www.goaprintingpress.gov.in)

Printed and Published by the Director, Printing & Stationery,  
Government Printing Press,  
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE – Rs. 97.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—154/120—8/2020.